

August 11, 2005

Mail Stop 4561

VIA U.S. MAIL AND FAX (914) 640-8282

Mr. Theodore W. Darnall  
President, Principal Executive Officer  
Westin Hotels Limited Partnership  
1111 Westchester Avenue  
White Plains, NY 10604

**Re: Westin Hotels Limited Partnership  
Form 10-K for the year ended December 31, 2004  
Filed March 31, 2005  
File No. 0-15097**

Dear Mr. Darnall:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon  
Branch Chief