



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

July 24, 2014

Via Email

E. Will Gray II  
Chief Executive Officer and Director  
Westcott Products Corporation  
112 Loraine South, Suite 266  
Midland, Texas 79701

**Re: Westcott Products Corporation  
Preliminary Information Statement on Schedule 14C  
Filed June 19, 2014  
File No. 001-10171**

Dear Mr. Gray:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ James Lopez (for)

John Reynolds  
Assistant Director

cc: Callie Tempest Jones  
Brunson Chandler & Jones, PLLC