

SECURITIES AND EXCHANGE COMMISSION

FORM CORRESP

Correspondence

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WESTSPHERE ASSET CORP INC

CIK: **1129120** | IRS No.: **980233968** | State of Incorp.: **CO** | Fiscal Year End: **1231**
Type: **CORRESP**
SIC: **6199** Finance services

Mailing Address

2140
PEGASUS WAY N.E.
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CALGARY A0 T2E 8M5
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August 04, 2006

United States
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 205049

Attention: Amit Pande

Dear Amit,

**Re: Westsphere Asset Corporation, Inc.
Form 10-KSB for Fiscal Year End December 31, 2004
Filed April 15, 2005
File No. 0-32051**

Further to our correspondence dated June 08, 2006 and July20,2006 pertaining to the SEC comment letter of February 10, 2006, would you please let us know if you require further correspondence from us.

We would like to continue with our filing of an S8, but with an outstanding comment letter, we cannot complete this function. Please advise if it is alright for us to go ahead and file an S8.

Thank you

Regards,

Sonia Goeseels
Vice President, Westsphere Asset Corporation, Inc.

Cc: Douglas N. Mac Donald
President & CEO

Cc: Kim Law
CFO

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