

WESTSPHERE ASSET CORP INC  
Form NT 10-K  
March 28, 2008

**United States  
Securities and Exchange Commission**

**Form 12b-25**

NOTIFICATION OF LATE FILING

(Check One):  Form 10-K and Form 10-KSB; \_\_\_ Form 20-F;  
\_\_\_ Form 11-K;  Form 10-Q and Form 10-QSB; \_\_\_ Form N-SAR

For Period Ended: December 31, 2007

- Transition report on Form 10-K
- Transition Report on Form 20-F
- Transition Report on Form 11-K
- Transition Report on Form 10-Q
- Transition Report on Form N-SAR

For the Transition Period Ended: \_\_\_\_\_

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates.

NOTHING IN THIS FORM SHALL BE CONSTRUED TO IMPLY THAT THE COMMISSION HAS VERIFIED ANY INFORMATION CONTAINED HEREIN.

PART I: - REGISTRANT INFORMATION

**WestspHERE Asset Corporation. Inc.**

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Full Name of Registrant

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Former Name if Applicable

**2140 Pegasus Way N.E., Calgary, AB T2E 8M5**

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Address of Principal Executive Office (Street and Number) City, State and Zip Code

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**PART II RULES 12B-25(b) AND (c)**

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K or Form N-SAR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or portion thereof, will be filed on or before the 5th calendar day after the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

**PART III NARRATIVE**

State below in reasonable detail the reasons why Forms 10-K, 20-F, 10-Q, N-SAR, or the transition report or portion thereof, could not be filed within the prescribed time period.

The Registrant could not review and complete its Annual Report on Form 10-KSB without incurring unreasonable effort and expense in connection with accurately preparing and presenting all necessary disclosures. The Registrant will file its Annual Report on Form 10-KSB as soon as possible, and in any event no later than the fifteenth calendar day following the prescribed due date for such report.

**PART IV OTHER INFORMATION**

- (1) Name and telephone number of person to contact in regard to this notification.

Dennis Brovarone      (303)      466-4092  
(Name)                      (Area Code)                      (Telephone Number)

- (2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such reports(s) been filed? If answer is no, identify report(s)

Yes     No

- (3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes     No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

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**WESTSPHERE ASSET CORPORATION, INC.**

Name of Registrant as Specified in Charter

has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date: March 28, 2008

By: /s/ Douglas MacDonald  
Douglas MacDonald, President