

10QSB 1 form10qsb.htm QUARTERLY REPORT FOR THE PERIOD ENDED AUGUST 31, 2007

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM 10-QSB

(Mark One)

Quarterly Report Under Section 13 Or 15(d) Of The Securities Exchange Act Of 1934

For the quarterly period ended **August 31, 2007**

Transition Report Under Section 13 Or 15(d) Of The Exchange Act

For the transition period from _____ to _____

COMMISSION FILE NUMBER 000-52398

WESTMONT RESOURCES INC.

(Exact name of small business issuer as specified in its charter)

NEVADA

(State or other jurisdiction of incorporation or organization)

76-0773948

(IRS Employer Identification No.)

1621 Freeway Drive, Suite 209

Mount Vernon, WA 98273

(Address of principal executive offices)

(360) 395-6040

(Issuer's telephone number)

Not Applicable

(Former name, former address and former fiscal year, if changed since last report)

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes No

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No

State the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date: **As of October 2, 2007, the Issuer had 9,333,000 Shares of Common Stock outstanding.**

Transitional Small Business Disclosure Format (check one): Yes No

PART I - FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS.

2

WESTMONT RESOURCES INC.
(An Exploration Stage Company)
CONSOLIDATED INTERIM FINANCIAL STATEMENTS
(Stated in U.S. Dollars)
AUGUST 31, 2007
(Unaudited)

[CONSOLIDATED BALANCE SHEETS](#)

[CONSOLIDATED STATEMENTS OF OPERATIONS](#)

[CONSOLIDATED STATEMENTS OF CASH FLOWS](#)

[NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS](#)

WESTMONT RESOURCES INC.
 (An Exploration Stage Company)
CONSOLIDATED BALANCE SHEETS
 (Stated in U.S. Dollars)
 (Unaudited)

	August 31, <u>2007</u>	May 31, <u>2007</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	\$ 28,456	\$ 39,038
Prepaid expenses	180	180
	\$ 28,636	\$ 39,218

LIABILITIES AND STOCKHOLDERS' EQUITY

CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 8,460	\$ 4,332
Due to related party	15,614	13,820
	24,074	18,152

STOCKHOLDERS' EQUITY

Capital stock		
Authorized:		
75,000,000 common voting shares, \$0.001 par value,		
Issued and outstanding:		
9,333,000 common shares (May 31, 2007 - 9,333,000)	9,333	9,333
Additional paid-in capital	72,827	72,827
Deficit accumulated during the exploration stage	(77,598)	(61,094)
	4,562	21,066
	\$ 28,636	\$ 39,218

The accompanying notes are an integral part of these consolidated financial statements

WESTMONT RESOURCES INC.
 (An Exploration Stage Company)
CONSOLIDATED STATEMENTS OF OPERATIONS
 (Stated in U.S. Dollars)
 (Unaudited)

	Three Months Ended	Three Months Ended	November 16, 2004 (Inception) to August 31, 2007
	August 31, 2007	August 31, 2006	
Expenses			
Accounting and audit fees	\$ 5,500	\$ 2,293	\$ 24,853
Impairment loss – mineral property acquisition costs	–	–	3,450
Filing	293	–	2,921
Incorporation costs	–	–	790
Legal	1,917	958	19,060
Management services	1,500	1,500	16,000
Mineral property exploration costs	6,010	–	10,441
Office and sundry	709	646	7,235
Transfer agent	1,525	–	3,025
Travel and promotion	550	860	5,823
	18,004	6,257	93,598
Other income			
Donated management services	(1,500)	(1,500)	(16,000)
Net Loss for the Period	\$ 16,504	\$ 4,757	\$ 77,598
Basic loss per common share	\$ –	\$ –	
Weighted average number of common shares outstanding	9,333,000	9,333,000	

The accompanying notes are an integral part of these consolidated financial statements

F-3

WESTMONT RESOURCES INC.
 (An Exploration Stage Company)
CONSOLIDATED STATEMENTS OF CASH FLOWS
 (Stated in U.S. Dollars)
 (Unaudited)

	Three Months Ended	Three Months Ended	November 16, 2004 (Inception) to August 31, <u>2007</u>
	August 31, <u>2007</u>	August 31, <u>2006</u>	
Cash provided by (used in):			
Operating Activities			
Net loss for the period	\$ (16,504)	\$ (4,757)	\$ (77,598)
Adjustments to reconcile net loss to cash:			
Management services	1,500	1,500	16,000
Mineral property exploration costs	6,010	-	9,460
Donated management services	(1,500)	(1,500)	(16,000)
Changes in non-cash working capital related to operations:			
Prepaid expenses	-	(1,965)	(180)
Accounts payable and accrued liabilities	4,128	(3,942)	8,460
	<u>(6,366)</u>	<u>(10,664)</u>	<u>(59,858)</u>
Investing Activity			
Mineral property exploration costs	(6,010)	-	(9,460)
	<u>(6,010)</u>	<u>-</u>	<u>(9,460)</u>
Financing Activities			
Proceeds on sale of common stock	-	-	82,160
Advances from related party	1,794	3,046	15,614
	<u>1,794</u>	<u>3,046</u>	<u>97,774</u>
(Decrease) Increase in Cash during the period	(10,582)	(7,618)	28,456
Cash, beginning of the period	39,038	73,707	-
Cash, end of the period	<u>\$ 28,456</u>	<u>\$ 66,089</u>	<u>\$ 28,456</u>
Supplemental Disclosure of Cash Flow Information:			
Interest paid	\$ -	\$ -	\$ -
Income taxes paid	\$ -	\$ -	\$ -
Non-cash transactions:			
Donated management services	\$ 1,500	\$ 1,500	\$ 16,000

The accompanying notes are an integral part of these consolidated financial statements

WESTMONT RESOURCES INC.
(An Exploration Stage Company)
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
(Stated in U.S. Dollars)
August 31, 2007
(Unaudited)

Note 1 **NATURE OF OPERATIONS**

Organization

Westmont Resources Inc. ("the Company") was incorporated in the State of Nevada, U.S.A., on November 16, 2004. The Company's principal executive offices are in Mt. Vernon, Washington.

On March 9, 2005, the Company formed a wholly-owned subsidiary, known as Norstar Explorations Ltd. ("Norstar"), a company incorporated in British Columbia, Canada.

Exploration Stage Activities

The Company has been in the exploration stage, as defined in the Statement of Financial Accounting Standards No. 7, since its formation for the purpose of acquiring exploration and development stage natural resource properties. It has not yet realized any revenues from its planned operations. The Company has not commenced business operations.

Going Concern

These financial statements have been prepared on a going concern basis which assumes that the Company will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future. As shown in the accompanying consolidated financial statements, the Company has incurred a net loss of \$77,598 for the period from November 16, 2004 (inception) to August 31, 2007, and has no sales. The future of the Company is dependent upon its ability to obtain financing and upon future profitable operations from the development of its natural resource properties. Management has plans to seek additional capital through a private placement and public offering of its common stock. These factors raise substantial doubt regarding the Company's ability to continue as a going concern. The consolidated financial statements do not include any adjustments relating to the recoverability and classification of recorded assets, or the amounts of and classification of liabilities that might be necessary in the event the Company cannot continue in existence.

Note 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying unaudited consolidated financial statements have been prepared by the Company pursuant to the rules and regulations of the United States Securities and Exchange Commission. Certain information and disclosures normally included in annual financial statements prepared in accordance with accounting principles generally accepted in the United States of America have been condensed or omitted pursuant to such rules and regulations. In the opinion of management, all adjustments and disclosures necessary for a fair presentation of these financial statements have been included. Such adjustments consist of normal recurring adjustments. These consolidated financial statements should be read in conjunction with the audited financial statements of the Company for the fiscal period ended May 31, 2007.

The results of operations for the three months ended August 31, 2007, are not indicative of the results that may be expected for the full year.

The consolidated financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the significant accounting policies summarized below:

WESTMONT RESOURCES INC.
(An Exploration Stage Company)
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
(Stated in U.S. Dollars)
August 31, 2007
(Unaudited)

Note 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

Principles of Consolidation

These consolidated financial statements include the accounts of the Company and its wholly-owned subsidiary, Norstar Explorations Ltd. (a British Columbia corporation). All significant inter-company balances and transactions have been eliminated on consolidation.

Organization and Start-up Costs

Costs of start up activities, including organizational costs, are expensed as incurred.

Exploration expenditures

The Company follows a policy of capitalizing mineral property acquisition costs and expensing mineral property exploration expenditures until a production decision in respect of the project and the Company is reasonably assured that it will receive regulatory approval to permit mining operations, which may include the receipt of a legally binding project approval certificate.

Management periodically reviews the carrying value of its investments in mineral leases and claims with internal and external mining related professionals. A decision to abandon, reduce or expand a specific project is based upon many factors including general and specific assessments of mineral deposits, anticipated future mineral prices, anticipated future costs of exploring, developing and operating a production mine, the expiration term and ongoing expenses of maintaining mineral properties and the general likelihood that the Company will continue exploration on such project. The Company does not set a pre-determined holding period for properties with unproven deposits, however, properties which have not demonstrated suitable metal concentrations at the conclusion of each phase of an exploration program are re-evaluated to determine if future exploration is warranted, whether there has been any impairment in value and that their carrying values are appropriate.

If an area of interest is abandoned or it is determined that its carrying value cannot be supported by future production or sale, the related costs are charged against operations in the year of abandonment or determination of value. The amounts recorded as mineral leases and claims represent costs to date and do not necessarily reflect present or future values.

The Company's exploration activities and proposed mine development are subject to various laws and regulations governing the protection of the environment. These laws are continually changing, generally becoming more restrictive. The Company has made, and expects to make in the future, expenditures to comply with such laws and regulations.

The accumulated costs of properties that are developed on the stage of commercial production will be amortized to operations through unit-of-production depletion.

Cash

Cash consists of cash on deposit with high quality major financial institutions, and to date has not experienced losses on any of its balances. The carrying amounts approximated fair market value due to the liquidity of these deposits. For purposes of the consolidated balance sheets and consolidated statements of cash flows, the Company considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. At August 31, 2007, and 2006, the Company had no cash equivalents.

WESTMONT RESOURCES INC.
(An Exploration Stage Company)
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
(Stated in U.S. Dollars)
August 31, 2007
(Unaudited)

Note 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

Financial Instruments

The Company's financial instruments consist of cash, accounts payable and accrued liabilities and due to related party.

Unless otherwise noted, it is management's opinion that this Company is not exposed to significant interest or credit risks arising from these financial instruments. The fair value of these financial instruments approximates their carrying values, unless otherwise noted.

Basic and Diluted Loss Per Share

In accordance with Statement of Financial Accounting Standards No. 128, "*Earnings Per Share*," the basic loss per common share is computed by dividing net loss available to common stockholders by the weighted average number of common shares outstanding. Diluted loss per common share is computed similar to basic loss per common share except that the denominator is increased to include the number of additional common shares that would have been outstanding if the potential shares had been issued and if the additional common shares were dilutive. At August 31, 2007 and 2006, the Company has no common stock equivalents that were anti-dilutive and excluded in the earnings per share computation.

Foreign Currency Translation

The Company's functional currency is the U.S. dollar. Transactions in foreign currency are translated into U.S. dollars as follows:

- i) monetary items at the exchange rate prevailing at the balance sheet date;
- ii) non-monetary items at the historical exchange rate;
- iii) revenue and expenses at the average rate in effect during the applicable accounting period.

Gains and losses arising on translation or settlement of foreign currency denominated transactions or balances are recorded in the Statement of Operations.

Stock-Based Compensation

The Company records stock-based compensation in accordance with SFAS No. 123R, "*Share-Based Payments*", using the fair value method. The Company also complies with the provisions of FASB Emerging Issues Task Force ("EITF") Issue No. 96-18, "*Accounting for Equity Instruments That Are Issued to Other Than Employees for Acquiring, or in Conjunction with Selling, Goods or Services*" ("EITF 96-18"). All transactions in which goods or services are the consideration received for the issuance of equity instruments are accounted for based on the fair value of the consideration received or the fair value of the equity instrument issued, whichever is more reliably measurable. Equity instruments issued to employees and the cost of the services received as consideration are measured and recognized based on the fair value of the equity instruments issued.

WESTMONT RESOURCES INC.
(An Exploration Stage Company)
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
(Stated in U.S. Dollars)
August 31, 2007
(Unaudited)

Note 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

Income Taxes

Income taxes are recognized in accordance with SFAS No. 109, "Accounting for Income Taxes", whereby deferred income tax liabilities or assets at the end of each period are determined using the tax rate expected to be in effect when the taxes are actually paid or recovered. A valuation allowance is recognized on deferred tax assets when it is more likely than not that some or all of these deferred tax assets will not be realized.

Segmented Information

The Company follows SFAS No. 131 "Disclosures about Segments of an Enterprise and Related Information" about operating segments in financial statements, as well as additional disclosures about products and services, geographic areas and major customers.

The Company conducts substantially all of its operations in Canada in one business segment.

Use of Estimates

The preparation of consolidated financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the amounts reported in the consolidated financial statements and accompanying disclosures. Actual results may differ from the estimates.

Impairment of Long-Lived Assets

In accordance with SFAS No. 144, "Accounting for the Impairment or Disposal of Long-Lived Assets", the Company records impairment losses on long-lived assets used in operations when indicators of impairment are present and the undiscounted cash flows estimated to be generated by those assets are less than the assets' carrying amount. In such cases, the amount of the impairment is determined based on the relative fair values of the impaired assets.

Revenue Recognition

The Company recognizes revenue in accordance with the criteria outlined in Securities Exchange Commission Staff Accounting Bulletin ("SAB") No. 104, "Revenue Recognition". Revenues will be recognized once they are earned; specifically when: (a) services are provided or products are delivered to customers, (b) clear proof that an arrangement exists, (c) amounts are fixed or can be determined, and (d) the Company's ability to collect is reasonably assured.

Environmental Costs

Environmental expenditures that relate to current operations are charged to operations or capitalized as appropriate. Expenditures that relate to an existing condition caused by past operations, and which do not contribute to current or future revenue generation, are charged to operations. Liabilities are recorded when environmental assessments and/or remedial efforts are probable, and the cost can be reasonably estimated. Generally, the timing of these accruals coincides with the earlier of completion of a feasibility study or the Company's commitments to plan of action based on the then known facts.

WESTMONT RESOURCES INC.
(An Exploration Stage Company)
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
(Stated in U.S. Dollars)
August 31, 2007
(Unaudited)

Note 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

Advertising Costs

Advertising costs are expensed as incurred. No advertising costs were incurred in the current fiscal period.

Asset Retirement Obligations

The Company has adopted SFAS No. 143, "*Accounting for Asset Retirement Obligations*", which requires that an asset retirement obligation ("ARO") associated with the retirement of a tangible long-lived asset be recognized as a liability in the period which it is incurred and becomes determinable, with an offsetting increase in the carrying amount of the associated asset.

The cost of the tangible asset, including the initially recognized ARO, is depleted, such that the cost of the ARO is recognized over the useful life of the asset. The ARO is recorded at fair value, and accretion expense is recognized over time as the discounted liability is accreted to its expected settlement value. The fair value of the ARO is measured using expected future cash flow, discounted at the Company's credit-adjusted risk-free interest rate. To date, no significant asset retirement obligation exists due to the early stage of exploration. Accordingly, no liability has been recorded.

Donated Capital

In accordance with SFAS No. 116, "*Accounting for Contributions Received and Contributions Made*", the Company reflects donated capital, such as outright gifts to the Company by way of donated management services provided, in the Statement of Operations.

Donated management services are recognized if the services received (a) create or enhance non-financial assets, or (b) require specialized skills, are provided by individuals possessing these skills, and would typically need to be purchased if not provided by donation.

Exploration Stage Enterprise

The Company's consolidated financial statements are prepared using the accrual method of accounting and according to the provisions of SFAS No. 7, "*Accounting and Reporting for Development Stage Enterprises*," as it devotes substantially all of its efforts to acquiring and exploring mineral properties in British Columbia, Canada. Until such properties are acquired and developed, the Company will continue to prepare its consolidated financial statements and related disclosures in accordance with entities in the exploration stage.

WESTMONT RESOURCES INC.
(An Exploration Stage Company)
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
(Stated in U.S. Dollars)
August 31, 2007
(Unaudited)

Note 3 **RECENT ACCOUNTING PRONOUNCEMENTS**

- a) In February 2007, the Financial Accounting Standards Board (FASB) issued SFAS No. 159, *"The Fair Value Option for Financial Assets and Financial Liabilities – Including an Amendment of FASB Statement No. 115"*. This statement permits entities to choose to measure many financial instruments and certain other items at fair value. Most of the provisions of SFAS No. 159 apply only to entities that elect the fair value option. However, the amendment to SFAS No. 115 "Accounting for Certain Investments in Debt and Equity Securities" applies to all entities with available-for-sale and trading securities. SFAS No. 159 is effective as of the beginning of an entity's first fiscal year that begins after November 15, 2007. Early adoption is permitted as of the beginning of a fiscal year that begins on or before November 15, 2007, provided the entity also elects to apply the provision of SFAS No. 157, *"Fair Value Measurements"*. The adoption of this statement is not expected to have a material effect on the Company's financial statements.
- b) In September 2006, the SEC issued SAB No. 108, *"Considering the Effects of Prior Year Misstatements when Quantifying Misstatements in Current Year Financial Statements."* SAB No. 108 addresses how the effects of prior year uncorrected misstatements should be considered when quantifying misstatements in current year financial statements. SAB No. 108 requires companies to quantify misstatements using a balance sheet and income statement approach and to evaluate whether either approach results in quantifying an error that is material in light of relevant quantitative and qualitative factors. SAB No. 108 is effective for periods ending after November 15, 2006. The adoption of this statement did not have a material effect on the Company's reported financial position or results of operations.
- c) In September 2006, the FASB issued SFAS No. 158, *"Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans – an amendment of FASB Statements No. 87, 88, 106, and 132(R)"*. This statement requires employers to recognize the overfunded or underfunded status of a defined benefit postretirement plan (other than a multiemployer plan) as an asset or liability in its statement of financial position and to recognize changes in that funded status in the year in which the changes occur through comprehensive income of a business entity or changes in unrestricted net assets of a not-for-profit organization. This statement also requires an employer to measure the funded status of a plan as of the date of its year-end statement of financial position, with limited exceptions. The provisions of SFAS No. 158 are effective for employers with publicly traded equity securities as of the end of the fiscal year ending after December 15, 2006. The adoption of this statement did not have a material effect on the Company's reported financial position or results of operations.
- d) In September 2006, the FASB issued SFAS No. 157, *"Fair Value Measurements"*. The objective of SFAS No. 157 is to increase consistency and comparability in fair value measurements and to expand disclosures about fair value measurements. SFAS No. 157 defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles, and expands disclosures about fair value measurements. SFAS No. 157 applies under other accounting pronouncements that require or permit fair value measurements and does not require any new fair value measurements. The provisions of SFAS No. 157 are effective for fair value measurements made in fiscal years beginning after November 15, 2007. The adoption of this statement is not expected to have a material effect on the Company's future reported financial position or results of operations.

WESTMONT RESOURCES INC.
(An Exploration Stage Company)
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
(Stated in U.S. Dollars)
August 31, 2007
(Unaudited)

Note 3 **RECENT ACCOUNTING PRONOUNCEMENTS (continued)**

- e) In June 2006, the FASB issued FASB Interpretation No. 48, "*Accounting for Uncertainty in Income Taxes, an interpretation of FASB Statements No. 109*". FIN 48 clarifies the accounting for uncertainty in income taxes by prescribing a two-step method of first evaluating whether a tax position has met a more likely than not recognition threshold and second, measuring that tax position to determine the amount of benefit to be recognized in the financial statements. FIN 48 provides guidance on the presentation of such positions within a classified statement of financial position as well as on derecognition, interest and penalties, accounting in interim periods, disclosure, and transition. FIN 48 is effective for fiscal years beginning after December 15, 2006. The adoption of this statement did not have a material effect on the Company's reported financial position or results of operations.

Note 4 **MINERAL PROPERTY**

JB Claims

On March 21, 2005, the Company, through its wholly owned subsidiary, entered into a purchase agreement to acquire an undivided 100% interest in a 500 hectare mineral claim (known as the "JB1 Claim") located in the Atlin Mining Division of British Columbia, Canada. The consideration was \$3,304 (CAD\$4,000) cash (paid June 24, 2005) on execution of the agreement.

During 2007, the Company staked an additional claim (known as the "JB2 Claim") adjacent to the JB1 Claim for \$146. In 2007, during the course of the Company's strategic review of its mineral exploration operations, the Company recorded a net impairment charge of \$146 (2006 - \$3,304) relating to the impairment of its mineral acquisition costs, when it was determined that future undiscounted cash flows associated with these assets were insufficient to recover their carrying values. The impaired assets represent the Company's total interest in mineral rights. These assets may have a nominal value, but were written down to \$Nil. During the three month period ended August 31, 2007, the Company incurred \$6,010 (August 31, 2006 - \$Nil) of mineral property exploration costs. To date the Company has incurred mineral property acquisition and exploration costs of \$13,891 on the JB Claims.

Under mineral titles legislation, the Company is required to file assessment work to keep its claims in good standing, as follows:

- i) Complete exploration work on the JB1 and JB2 claims of \$2,969 and \$1,547, respectively, each year for three years, then \$5,938 and \$3,094, respectively, each year thereafter; or
- ii) The payment of the equivalent of cash in lieu of exploration prior to March 29 and March 22, respectively, each year.

WESTMONT RESOURCES INC.
(An Exploration Stage Company)
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
(Stated in U.S. Dollars)
August 31, 2007
(Unaudited)

Note 5 **COMMON STOCK**

The total number of common shares authorized that may be issued by the Company is 75,000,000 shares with a par value of \$0.001 per share and no other class of shares is authorized.

During the period ended May 31, 2005, the Company issued 6,035,000 shares of common stock for total cash proceeds of \$16,200. During the year ended May 31, 2006, the Company issued 3,298,000 shares of common stock for total cash proceeds of \$65,960.

As at August 31, 2007, the Company has no stock option plan, warrants or other dilutive securities.

Note 6 **RELATED PARTY TRANSACTIONS**

The Company carried out a number of transactions with related parties in the normal course of business. These transactions were recorded at their exchange amount, which is the amount of consideration established and agreed to by the related parties.

- a) A director of the Company provided a loan of \$15,614 as at August 31, 2007 (May 31, 2007 - \$13,820) to the Company. The amount is unsecured, non-interest bearing and has no specified terms of repayment.
- b) The President of the Company provides management services to the Company at no charge. The services are valued at \$500 per month. For the three month period ended August 31, 2007, donated management services of \$1,500 (August 31, 2006 - \$1,500) were charged to operations.

Note 7 **CONTRACTUAL OBLIGATIONS**

The Company has no significant commitments or contractual obligations with any parties respecting executive compensation, consulting arrangements or other matters, except as disclosed. Rental of premises is pursuant to a lease entered into on August 18, 2006, on a month-to-month basis at a rate of \$180 per month. On August 30, 2007, the lease was renewed for a further term of one year at the rate of \$185 per month.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OR PLAN OF OPERATION.**Cautionary Statement Regarding Forward-Looking Statements**

Certain statements contained in this Quarterly Report constitute "forward-looking statements". These statements, identified by words such as "plan", "anticipate", "believe", "estimate", "should", "expect" and similar expressions include our expectations and objectives regarding our future financial position, operating results and business strategy. These statements reflect the current views of management with respect to future events and are subject to risks, uncertainties and other factors that may cause our actual results, performance or achievements, or industry results, to be materially different from those described in the forward-looking statements. Such risks and uncertainties include those set forth under the caption "Management's Discussion and Analysis or Plan of Operation" and elsewhere in this Quarterly Report. We advise you to carefully review the reports and documents we file from time to time with the United States Securities and Exchange Commission (the "SEC"), particularly our Annual Report on Form 10-KSB and our Current Reports on Form 8-K.

As used in this Quarterly Report, the terms "we", "us", "our", "Westmont" and "the Company" mean Westmont Resources Inc. and its subsidiaries unless otherwise indicated. All dollar amounts in this Quarterly Report are in U.S. dollars unless otherwise stated.

Overview

The following discussion and analysis summarizes our plan of operation for the next twelve months, our results for the three months ended August 31, 2007 and changes in financial condition from May 31, 2007. The following discussion should be read in conjunction with Management's Discussion and Analysis or Plan of Operation included in our Annual Report on Form 10-KSB filed on September 11, 2007, as amended.

We are an exploration stage company engaged in the acquisition and exploration of mineral properties. We currently own a 100% undivided interest in two mineral properties located in the Province of British Columbia, Canada, that we call the "JB 1 Claim" and the "JB 2 Claim." Due to restrictions set by the Province of British Columbia on the ownership of mineral claims, title to the JB 1 and the JB 2 Claims is currently held by our wholly owned subsidiary, Norstar Explorations Ltd., a British Columbia company. We are currently conducting mineral exploration activities on the JB 1 Claim in order to assess whether it contains any commercially exploitable gold, copper or silver reserves. Currently, there are no known mineral reserves on the JB 1 Claim. We do not plan to conduct mineral exploration activities on the JB 2 Claim until we have completed our exploration program on the JB 1 Claim.

PLAN OF OPERATION**The JB2 Claim**

We have not yet obtained a geological report on the JB 2 Claim. We do not intend to seek to have a geological report on the JB 2 Claim prepared until we have completed our exploration program on the JB 1 Claim or we decide not to proceed with our exploration program on the JB 1 Claim.

The JB1 Claim

Over the next twelve months, we plan to conduct mineral exploration activities on the JB 1 Claim in order to assess whether the property contains mineral reserves capable of commercial extraction. Our exploration program is designed to explore for commercially viable mineral deposits. We have not, nor has any predecessor, identified any commercially exploitable reserves of these minerals on the JB 1 Claim.

We received a geological evaluation report on the JB 1 Claim entitled "Report and Recommendations, JB 1 Claim Tenure No. 530766, Atlin Mining District Northwestern British Columbia Canada" prepared by our consulting geologist on April 23, 2006. The geological report summarizes the results of the history of the exploration of the mineral claim, the regional and local geology of the mineral claim and the mineralization and the geological formations identified as a result of the prior exploration. The geological report also gives conclusions regarding potential mineralization of the mineral claim and recommends a further geological exploration program on the mineral claim. Phases I, II and III of our recommended exploration program involve the following:

Phase	Exploration Program	Cost	Status
Phase I	Review historic data for initial evaluation in the field; geochemical sampling and reconnaissance work; analyses of rock samples and stream sediment and soil samples.	\$4,320	Completed in the Spring of 2007.
Phase II	Review data and prepare recommendations; grid preparation, geological mapping, magnetometer and soil surveys; trenching; analyses of 15 rock and 50 soil samples.	\$7,420	Completed in September, 2007. Awaiting formal report.
Phase III	Continue surveys and sampling work; trenching and drilling; continue assessment; helicopter- supported grid preparation and magnetometer and electromagnetic survey.	\$10,000	Expected to be completed in 2008, depending on the results of Phase II.

Work on Phase I of our exploration program was completed in the Spring of 2007 and consisted of a very limited program of geochemical stream sediment and rock sampling. The results of Phase I did not indicate any geologically anomalous values. However, acting on the recommendations of our consulting geologist we decided to proceed with Phase II of our exploration program. Work on Phase II was completed in September, 2007 and we are currently awaiting a formal report on the results.

A decision on whether to proceed beyond Phase II of our exploration program will be made by assessing whether the results of Phase II are sufficiently positive. In making this decision, we will rely on the recommendations of our geological consultant. The decision of the consultant whether or not to recommend proceeding to the next phase of our exploration program will be based on a number of factors, including his subjective judgment, and will depend primarily on the results of the immediately preceding exploration stage.

As of August 31, 2007, we had cash on hand of \$28,456 and a working capital surplus of \$4,562. We do not currently have sufficient working capital to pay for the anticipated costs of Phase III of our exploration program and meet the anticipated costs of operating our business for the next twelve months. In addition, there are no assurances that the actual costs of completing this

exploration program will not exceed our estimates of those costs. We currently do not have any arrangements for additional financing.

During the exploration stage of our business, our sole officer and director will be devoting approximately 25% of his time to our business. We do not foresee this limited involvement as negatively impacting our company over the next twelve months since all exploratory work has been, and will continue to be, performed by outside consultants. Additionally, we will not have a need to hire any employees over the next twelve months, nor do we plan to make any purchases of equipment over the next twelve months. Outside consultants will be expected to provide all tools needed for the exploratory work being conducted.

We anticipate that we will incur the following expenses over the next twelve months:

Category	Planned Expenditures Over The Next 12 Months (US\$)
Legal and Accounting Fees	\$20,000
Office Expenses	\$3,000
Mineral Property Exploration Expenses	\$10,000
TOTAL	\$30,000

RESULTS OF OPERATIONS

Three Months Summary

	Three Months Ended August 31, 2007	Three Months Ended August 31, 2006	Percentage Increase / (Decrease)
Revenue	\$Nil	\$Nil	n/a
Expenses	(18,004)	(6,257)	187.7%
Donated Management Services	1,500	1,500	n/a
Net Income (Loss)	\$(16,504)	\$(4,757)	246.9%

REVENUE

We have not earned any revenues to date. We do not anticipate earning revenues until such time as we enter into commercial production of our mineral properties. We are presently in the exploration stage of our business and we can provide no assurance that we will discover commercially exploitable levels of mineral resources on our properties, or if such deposits are discovered, that we will enter into further substantial exploration programs.

Operating Expenses

Our operating expenses for the three months ended August 31, 2007 and 2006 consisted of the following:

	Three Months Ended August 31, 2007	Three Months Ended August 31, 2006	Percentage Increase / (Decrease)
Accounting and Audit Fees	\$5,500	\$2,293	139.9%
Filing	293	--	100%
Legal	1,917	958	100.1%
Management Services	1,500	1,500	n/a
Mineral Property Exploration Costs	6,010	--	100%
Office and Sundry	709	646	9.8%
Transfer Agent	1,525	--	100%
Travel and Promotion	550	860	(36.0)%
Total Operating Expenses	\$18,004	\$6,257	187.7%

The additional amounts spent on mineral property exploration costs during the period ended August 31, 2007 relate to the costs of Phase II of our exploration program. The additional accounting and legal fees relate to the costs associated with the audit of our year end financial statements and the filing of our Annual Report for 2007.

We anticipate our operating expenses will increase significantly as we proceed with our exploration program.

LIQUIDITY AND CAPITAL RESOURCES

Working Capital

	At August 31, 2007	At May 31, 2007	Percentage Increase / (Decrease)
Current Assets	\$28,636	\$39,218	(27.0)%
Current Liabilities	(24,074)	(18,152)	32.6%
Working Capital	\$4,562	\$21,066	(78.3)%

Cash Flows

	Three Months Ended August 31, 2007	Three Months Ended August 31, 2006
Cash Flows Used in Operating Activities	\$(6,366)	\$(10,664)
Cash Flows Used in Investing Activities	(6,010)	--
Cash Flows From Financing Activities	1,794	3,046
Net Decrease in Cash During Period	\$(10,582)	\$(7,618)

The decrease in our working capital at August 31, 2007 from our year ended May 31, 2007 is primarily a result the fact that we had no revenue or sources of financing during the three months ended August 31, 2007.

Since our inception, we have used our common stock to raise money for our operations and for our property acquisitions. When necessary, we have also relied on advances from our sole executive officer and sole director, Andrew Jarvis. We have not attained profitable operations and are

dependent upon obtaining financing to pursue our plan of operation. For these reasons, our auditors stated in their report to our audited financial statements for the fiscal year ended May 31, 2007 that there is substantial doubt that we will be able to continue as a going concern.

We anticipate continuing to rely on equity sales of our common stock in order to continue to fund our business operations. Issuances of additional shares will result in dilution to our existing stockholders. There is no assurance that we will achieve any of additional sales of our equity securities. In the past, we have also relied on advances from Mr. Jarvis when needed. However, there are no assurances that Mr. Jarvis will be willing to advance us additional funds in the future. There are no assurances that we will be able to arrange for other debt or other financing to fund our planned business activities.

OFF-BALANCE SHEET ARRANGEMENTS

We have no significant off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources.

CRITICAL ACCOUNTING POLICIES

We have identified certain accounting policies, described below, that are most important to the portrayal of our current financial condition and results of operations. Our significant accounting policies are disclosed in the notes to the audited financial statements included in this prospectus.

Exploration Expenditures

We follow a policy of capitalizing mineral property acquisition costs and expensing mineral property exploration expenditures until a production decision in respect of the project and we are reasonably assured that it will receive regulatory approval to permit mining operations, which may include the receipt of a legally binding project approval certificate.

Management periodically reviews the carrying value of its investments in mineral leases and claims with internal and external mining related professionals. A decision to abandon, reduce or expand a specific project is based upon many factors including general and specific assessments of mineral deposits, anticipated future mineral prices, anticipated future costs of exploring, developing and operating a production mine, the expiration term and ongoing expenses of maintaining mineral properties and the general likelihood that we will continue exploration on such project. We do not set a pre-determined holding period for properties with unproven deposits; however, properties which have not demonstrated suitable metal concentrations at the conclusion of each phase of an exploration program are re-evaluated to determine if future exploration is warranted, whether there has been any impairment in value and that their carrying values are appropriate.

If an area of interest is abandoned or it is determined that its carrying value cannot be supported by future production or sale, the related costs are charged against operations in the year of abandonment or determination of value. The amounts recorded as mineral leases and claims represent costs to date and do not necessarily reflect present or future values.

Our exploration activities and proposed mine development are subject to various laws and regulations governing the protection of the environment. These laws are continually changing,

generally becoming more restrictive. We have made, and expects to make in the future, expenditures to comply with such laws and regulations.

The accumulated costs of properties that are developed on the stage of commercial production will be amortized to operations through unit-of-production depletion.

Donated Capital

In accordance with Statement of Financial Accounting Standards No. 116 ("SFAS 116"), "Accounting for Contributions Received and Contributions Made", we reflect donated capital, such as outright gifts to us by way of donated management services provided, in the Statement of Operations.

Donated management services are recognized if the services received (a) create or enhance non-financial assets, or (b) require specialized skills, are provided by individuals possessing these skills, and would typically need to be purchased if not provided by donation.

RISKS AND UNCERTAINTIES

If we do not obtain additional financing, our business will fail.

Our current working capital is insufficient to meet the anticipated costs of Phase III of our exploration program on the JB 1 Claim and the anticipated costs of operating our business over the next twelve months. Therefore, we will need to obtain additional financing in order to complete our business plan. We have not earned any revenues from our mineral exploration since our inception. We currently do not have any arrangements for financing and we may not be able to obtain financing when required. Obtaining additional financing would be subject to a number of factors outside of our control, including the results from our exploration program, and any unanticipated problems relating to our mineral exploration activities, including environmental assessments and additional costs and expenses that may exceed our current estimates. These factors may make the timing, amount, terms or conditions of additional financing unavailable to us in which case our business will fail.

We have yet to earn revenue from our mineral exploration and, because our ability to sustain our operations is dependent on our ability to raise financing, our accountants believe that there is substantial doubt about our ability to continue as a going concern.

We have accrued net losses of \$77,598 for the period from our inception on November 16, 2004 to August 31, 2007, and have no significant revenues to date. Our future is dependent upon our ability to obtain financing and upon future profitable operations from the development of our mineral claim. These factors raise substantial doubt that we will be able to continue as a going concern. Telford Sadovnick, P.L.L.C., Certified Public Accountants, our independent auditors, have expressed substantial doubt about our ability to continue as a going concern given our accumulated losses. This opinion could materially limit our ability to raise additional funds by issuing new debt or equity securities or otherwise. If we fail to raise sufficient capital, we will not be able to complete our business plan. As a result we may have to liquidate our business and investors may lose their investment. Investors should consider our auditor's comments when determining if an investment in Westmont is suitable.

Because of the unique difficulties and uncertainties inherent in mineral exploration ventures, we face a high risk of business failure.

Investors should be aware of the difficulties normally encountered by new mineral exploration companies and the high rate of failure of such enterprises. The likelihood of success must be considered in light of the problems, expenses, difficulties, complications and delays encountered in connection with the exploration of the mineral properties that we plan to undertake. These potential problems include, but are not limited to, unanticipated problems relating to exploration, and additional costs and expenses that may exceed current estimates. The JB 1 and the JB 2 Claims do not contain known bodies of commercial ore and, therefore, any program conducted on the JB 1 and the JB 2 Claims would be an exploratory search of ore. There is no certainty that any expenditures made in the exploration of the JB 1 and the JB 2 Claims will result in discoveries of commercial quantities of ore. Most exploration projects do not result in the discovery of commercially mineable deposits of ore. Problems such as unusual or unexpected formations and other conditions are involved in mineral exploration and often result in unsuccessful exploration efforts. If the results of our exploration program do not reveal viable commercial mineralization, we may decide to abandon our claim and acquire new claims for new exploration. The acquisition of additional claims will be dependent upon our possessing capital resources at the time in order to purchase such claims. If no funding is available, we may be forced to abandon our operations.

We have no known mineral reserves and if we cannot find any, we will have to cease operations.

We have no mineral reserves. If we do not find a commercially viable mineral reserve, or if we cannot complete the exploration of the mineral reserve, either because we do not have the money to do it or because it will not be economically feasible to do so, we may have to cease operations and you may lose your investment. Mineral exploration is highly speculative. It involves many risks and is often non-productive. Even if we are able to find mineral reserves on our property, our production capability is subject to further risks including:

- Costs of bringing the property into production including exploration work, preparation of production feasibility studies, and construction of production facilities, all of which we have not budgeted for;
- Availability and costs of financing;
- Ongoing costs of production; and
- Environmental compliance regulations and restraints.

The marketability of any minerals acquired or discovered may be affected by numerous factors which are beyond our control and which cannot be accurately predicted, such as market fluctuations, the lack of milling facilities and processing equipment near the JB 1 and the JB 2 Claims, and such other factors as government regulations, including regulations relating to allowable production, importing and exporting of minerals, and environmental protection.

Given the above noted risks, the chances of finding reserves on our mineral property are remote and funds expended on exploration will likely be lost.

Because of the inherent dangers involved in mineral exploration, there is a risk that we may incur liability or damages as we conduct our business.

The search for valuable minerals involves numerous hazards. As a result, we may become subject to liability for such hazards, including pollution, cave-ins and other hazards against which we

cannot insure or against which we may elect not to insure. At the present time we have no insurance to cover against these hazards. The payment of such liabilities may result in our inability to complete our planned exploration program and/or obtain additional financing to fund our exploration program.

As we undertake exploration of our mineral claim, we will be subject to compliance with government regulation that may increase the anticipated cost of our exploration program.

There are several governmental regulations that materially restrict mineral exploration. We will be subject to the laws of the Province of British Columbia, Canada as we carry out our exploration program. We may be required to obtain work permits, post bonds and perform remediation work for any physical disturbance to the land in order to comply with these laws. If we enter the production phase, the cost of complying with permit and regulatory environment laws will be greater because the impact on the project area is greater. Permits and regulations will control all aspects of the production program if the project continues to that stage. Examples of regulatory requirements include:

- (i) Water discharge will have to meet drinking water standards;
- (ii) Dust generation will have to be minimal or otherwise re-mediated;
- (iii) Dumping of material on the surface will have to be re-contoured and re-vegetated with natural vegetation;
- (iv) An assessment of all materials to be left on the surface will need to be environmentally benign;
- (v) Ground water will have to be monitored for any potential contaminants;
- (vi) The socio-economic impact of the project will have to be evaluated and if deemed negative, will have to be re-mediated; and
- (vii) There will have to be an impact report of the work on the local fauna and flora including a study of potentially endangered species.

Our annual cost of compliance with the Mineral Tenure Act, with respect to the JB 1 and the JB 2 Claims, is currently approximately \$4,529 per year. There is a risk that new regulations could increase our costs of doing business and prevent us from carrying out our exploration program. We will also have to sustain the cost of reclamation and environmental remediation for all exploration work undertaken. Both reclamation and environmental remediation refer to putting disturbed ground back as close to its original state as possible. Other potential pollution or damage must be cleaned up and renewed along standard guidelines outlined in the usual permits. Reclamation is the process of bringing the land back to its natural state after completion of exploration activities. Environmental remediation refers to the physical activity of taking steps to remediate, or remedy, any environmental damage caused. The amount of these costs is not known at this time as we do not know the extent of the exploration program that will be undertaken beyond completion of the recommended work program. If remediation costs exceed our cash reserves, we may be unable to complete our exploration program and have to abandon our operations.

Because our sole executive officer and director does not have formal training specific to the technicalities of mineral exploration, there is a higher risk that our business will fail.

Andrew Jarvis, our sole executive officer and sole director, does not have any formal training as a geologist and only limited training in the technical aspects of managing a mineral exploration company. With very limited direct training or experience in these areas, our management may not be fully aware of the specific requirements related to working within this industry. Our management's decisions and choices may not take into account standard engineering or managerial approaches mineral exploration companies commonly use. Consequently, our operations, earnings, and ultimate financial success could suffer irreparable harm due to management's lack of experience in this industry.

We may conduct further offerings in the future in which case your shareholdings will be diluted.

Since our inception, we have relied on such equity sales of our common stock to fund our operations. We may conduct further equity offerings in the future to finance our current projects or to finance subsequent projects that we decide to undertake. If common stock is issued in return for additional funds, the price per share could be lower than that paid by our current stockholders. We anticipate continuing to rely on equity sales of our common stock in order to fund our business operations. If we issue additional stock, investors' percentage interest in us will be diluted. The result of this could reduce the value of their stock.

The quotation price of our common stock may be volatile, with the result that an investor may not be able to sell any shares acquired at a price equal to or greater than the price paid by the investor.

Our common shares are quoted on the OTC Bulletin Board under the symbol "WMNT." Companies quoted on the OTC Bulletin Board have traditionally experienced extreme price and volume fluctuations. In addition, our stock price may be adversely affected by factors that are unrelated or disproportionate to our operating performance. Market fluctuations, as well as general economic, political and market conditions such as recessions, interest rates or international currency fluctuations may adversely affect the market price of our common stock. In addition, to date, there has been no trading volume for our shares on the OTC Bulletin Board. As a result of this potential volatility and potential lack of a trading market, an investor may not be able to sell any of our common stock that they acquire that a price equal or greater than the price paid by the investor.

Because our stock is a penny stock, stockholders will be more limited in their ability to sell their stock.

The SEC has adopted rules that regulate broker-dealer practices in connection with transactions in penny stocks. Penny stocks are generally equity securities with a price of less than \$5.00, other than securities registered on certain national securities exchanges or quoted on the Nasdaq system, provided that current price and volume information with respect to transactions in such securities is provided by the exchange or quotation system.

Because our securities constitute "penny stocks" within the meaning of the rules, the rules apply to us and to our securities. The rules may further affect the ability of owners of shares to sell our securities in any market that might develop for them. As long as the quotation price of our common stock is less than \$5.00 per share, the common stock will be subject to rule 15g-9 under the

Exchange Act. The penny stock rules require a broker-dealer, prior to a transaction in a penny stock, to deliver a standardized risk disclosure document prepared by the SEC, that:

1. contains a description of the nature and level of risk in the market for penny stocks in both public offerings and secondary trading;
2. contains a description of the broker's or dealer's duties to the customer and of the rights and remedies available to the customer with respect to a violation to such duties or other requirements of securities laws;
3. contains a brief, clear, narrative description of a dealer market, including bid and ask prices for penny stocks and the significance of the spread between the bid and ask price;
4. contains a toll-free telephone number for inquiries on disciplinary actions;
5. defines significant terms in the disclosure document or in the conduct of trading in penny stocks; and
6. contains such other information and is in such form, including language, type, size and format, as the SEC shall require by rule or regulation.

The broker-dealer also must provide, prior to effecting any transaction in a penny stock, the customer with: (a) bid and offer quotations for the penny stock; (b) the compensation of the broker-dealer and its salesperson in the transaction; (c) the number of shares to which such bid and ask prices apply, or other comparable information relating to the depth and liquidity of the market for such stock; and (d) a monthly account statements showing the market value of each penny stock held in the customer's account. In addition, the penny stock rules require that prior to a transaction in a penny stock not otherwise exempt from those rules; the broker-dealer must make a special written determination that the penny stock is a suitable investment for the purchaser and receive the purchaser's written acknowledgment of the receipt of a risk disclosure statement, a written agreement to transactions involving penny stocks, and a signed and dated copy of a written suitability statement. These disclosure requirements may have the effect of reducing the trading activity in the secondary market for our stock.

ITEM 3. CONTROLS AND PROCEDURES.

Under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, we have evaluated the effectiveness of our disclosure controls and procedures as required by Exchange Act Rule 13a-15(b) as of the end of the period covered by this report. Based on that evaluation, our principal executive officer and principal financial officer has concluded that these disclosure controls and procedures are effective.

There were no changes in our internal control over financial reporting during the last fiscal quarter that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

PART II - OTHER INFORMATION**ITEM 1. LEGAL PROCEEDINGS.**

None.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS.

None.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES.

None.

ITEM 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS.

None.

ITEM 5. OTHER INFORMATION.

None.

ITEM 6. EXHIBITS.

<u>Exhibit Number</u>	<u>Description of Exhibits</u>
3.1	Articles of Incorporation. ⁽¹⁾
3.2	Bylaws, as amended. ⁽¹⁾
10.1	Purchase Agreement dated March 21, 2005 between Andrew Jarvis and Norstar Explorations Ltd. ⁽¹⁾
14.1	Code of Ethics. ⁽²⁾
21.1	List of Subsidiaries. ⁽¹⁾
31.1	Certification of Chief Executive Officer and Chief Financial Officer as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32.1	Certification of Chief Executive Officer and Chief Financial Officer as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

(1) Filed with the SEC as an exhibit to our Registration Statement on Form SB-2 originally filed on October 13, 2006, as amended.

(2) Filed with the SEC as an exhibit to our Annual Report on Form 10-KSB filed on September 11, 2007.

SIGNATURES

In accordance with the requirements of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

WESTMONT RESOURCES INC.

Date: October 4, 2007

By: /s/ Andrew Jarvis

ANDREW JARVIS

Chief Executive Officer, Chief Financial Officer
President, Secretary and Treasurer
(Principal Executive Officer
and Principal Accounting Officer)

EX-31.1 2 exhibit31-1.htm CERTIFICATION

CERTIFICATIONS

I, Andrew Jarvis, certify that;

- (1) I have reviewed this Quarterly Report on Form 10-QSB of Westmont Resources Inc.;
- (2) Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
- (3) Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the small business issuer as of, and for, the periods presented in this report;
- (4) I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e) of the Securities Exchange Act of 1934) for the small business issuer and have:
 - a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under my supervision, to ensure that material information relating to the small business issuer, including its consolidated subsidiaries, is made known to me by others within those entities, particularly during the period in which this report is being prepared;
 - b) Evaluated the effectiveness of the small business issuer's disclosure controls and procedures and presented in this report my conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - c) Disclosed in this report any change in the small business issuer's internal control over financial reporting that occurred during the small business issuer's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting; and
- (5) I have disclosed, based on my most recent evaluation of the internal control over financial reporting, to the small business issuer's auditors and the audit committee of the small business issuer's board of directors (or persons performing the equivalent functions):
 - a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the small business issuer's ability to record, process, summarize and report financial information; and
 - b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the small business issuer's internal control over financial reporting.

Date: October 4, 2007

/s/ Andrew Jarvis

By: _____
ANDREW JARVIS
Title: Chief Executive Officer and
Chief Financial Officer

EX-32.1 3 exhibit32-1.htm CERTIFICATION

**CERTIFICATION OF
CHIEF EXECUTIVE OFFICER AND CHIEF FINANCIAL OFFICER
PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

I, Andrew Jarvis, the Chief Executive Officer and Chief Financial Officer of Westmont Resources Inc. (the "Company"), hereby certify pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge:

- (i) the Quarterly Report on Form 10-QSB of the Company, for the fiscal quarter ended August 31, 2007, and to which this certification is attached as Exhibit 32.1 (the "Report") fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and
- (ii) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

By: /s/ Andrew Jarvis

Name: ANDREW JARVIS

Title: Chief Executive Officer and
Chief Financial Officer

Date: October 4, 2007

A signed original of this written statement required by Section 906 of the Sarbanes-Oxley Act of 2002 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.

This certification accompanies the Form 10-QSB to which it relates, is not deemed filed with the Securities and Exchange Commission and is not to be incorporated by reference into any filing of the Company under the Securities Act of 1933 or the Securities Exchange Act of 1934 (whether made before or after the date of the Form 10-QSB), irrespective of any general incorporation language contained in such filing.
