



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, N.E.
WASHINGTON, D.C. 20549-7010

July 23, 2007

Mr. Sean J. Austin
Chief Financial Officer
Westside Energy Corporation
3131 Turtle Creek Boulevard
Dallas, Texas 75219

Re: Westside Energy Corporation
Form 10-KSB for the Fiscal Year Ended December 31, 2006
Filed April 18, 2007
File No. 1-32533

Dear Mr. Austin:

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

Sincerely,

April Sifford
Branch Chief