



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

September 12, 2006

Mr. Mr. David A. Dyck
Chief Financial Officer
Western Oil Sands Inc.
2400 Ernst & Young Tower
440 – 2nd Avenue S.W.
Calgary, Alberta CANADA T2P 5E9

**Re: Western Oil Sands Inc.
Form 40-F for Fiscal Year Ended December 31, 2005
Filed March 29, 2006
File No. 333-90736**

Dear Mr. Dyck:

We have completed our review of your Form 40-F and related filings and do not, at this time, have any further comments.

Sincerely,

April Sifford
Branch Chief