



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

May 26, 2009

Mr. Dan Bauer  
President, Chief Executive Officer, Chief Financial Officer  
Western Standard Energy Corp.  
2 Sheraton Street  
London, UK W1F8BH

**Re: Western Standard Energy Corp.  
Form 10-K for the Fiscal Year Ended August 31, 2008  
Filed December 15, 2008  
File No. 000-51736**

Dear Mr. Bauer:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief