

Mail Stop 3561

May 13, 2009

Mr. Francis P. Jenkins, Jr.
Chairman of the Board
Shermen WSC Acquisition Corp.
c/o The Shermen Group
1251 Avenue of the Americas, Suite 900
New York, New York 10020

**RE: Shermen WSC Acquisition Corp.
Revised Preliminary Proxy Material
Filed May 11, 2009
File No. 0-52642**

Dear Mr. Jenkins:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

John Reynolds,
Assistant Director