

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

Mail Stop 4720

January 9, 2018

John Quandahl Chief Executive Officer Western Capital Resources, Inc. 11550 I Street, Suite 150 Omaha, Nebraska 68137

Re: Western Capital Resources, Inc.

Form 10-K

Filed March 31, 2017 File No. 000-52015

Dear Mr. Quandahl:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Michelle Miller

Michelle Miller Staff Accountant Office of Financial Services