



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

November 26, 2008

Mr. Brian W. Penny
Chief Financial Officer
Western Goldfields, Inc.
Royal Bank Plaza, South Tower
200 Bay Street, Suite 3120, PO Box 167
Toronto, Ontario, Canada M5J 2J4

Re: Western Goldfields, Inc.
Form 10-KSB for the Fiscal Year Ended December 31, 2007
Filed March 28, 2008
File No. 1-33802

Dear Mr. Penny:

We have completed our review of your 2007 Form 10-KSB, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief