



DIVISION OF
CORPORATION FINANCE

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

December 15, 2010

Neville Pearson
Chief Executive Officer
Western Lucrative Enterprises, Inc.
73726 Alessandro Dr. Suite 103
Palm Desert, CA 92260

Re: Western Lucrative Enterprises, Inc.
Schedule 14C
Filed November 24, 2010
File No. 001-34714

Dear Mr. Pearson:

We have completed our review of your filings and do not have any further comments at this time.

Please contact Phil Rothenberg at (202) 551-3466 or me at (202) 551-3457 with any other questions.

Sincerely,

Maryse Mills-Apenteng
Special Counsel

cc: Shawn Hackman