



DIVISION OF  
CORPORATION FINANCE

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

December 3, 2021

Sam Ataya  
Chief Executive Officer  
Western Magnesium Corp.  
900 - 580 Hornby Street  
Vancouver, BC, Canada, V6C 3B6

**Re: Western Magnesium Corp.**  
**Registration Statement on Form 10-12G**  
**Filed October 12, 2021**  
**File No. 000-56323**

Dear Mr. Ataya:

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,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Lazarus Rothstein, Esq.