



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

DIVISION OF  
CORPORATION FINANCE

December 21, 2023

Stephen Christoffersen  
Chief Executive Officer  
Western Acquisition Ventures Corp.  
42 Broadway, 12th Floor  
New York, New York 10004

**Re: Western Acquisition Ventures Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed December 21, 2023  
File No. 001-41214**

Dear Stephen Christoffersen:

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 Technology

cc: Joseph P. Galda