



DIVISION OF
CORPORATION FINANCE

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

August 1, 2006

via U.S. mail and facsimile

C. Dean McLain
Chief Executive Officer
Western Power and Equipment Corp.
6407-B NE 117th Avenue
Vancouver, WA 98662

**RE: Western Power and Equipment Corp.
Form 10- K for the Fiscal Year Ended July 31, 2005
Filed September 28, 2005
File No. 0-26230**

Dear Mr. McLain:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Nili Shah
Accounting Branch Chief