

International Western Petroleum, Inc.
5525 N. MacArthur Boulevard, Suite 280
Irving, TX 75038

December 22, 2014

Via EDGAR

Securities and Exchange Commission
100 F Street, N.W.
Washington, D.C. 20549
Attention: H. Roger Schwall, Assistant Director

Re: International Western Petroleum, Inc.
Registration Statement on Form S-1
File No. 333-196492

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, International Western Petroleum, Inc. (the "Company") hereby respectfully requests that the effective date of the above-captioned Registration Statement (the "Filing") be accelerated so that it will be declared effective at 11:00 a.m. Eastern Time on Wednesday, December 24, 2014, or as soon thereafter as possible.

In connection with this request, the Company acknowledges the following:

- (1) should the Securities and Exchange Commission (the "Commission") or the staff, acting pursuant to delegated authority, declare the Filing effective, it does not foreclose the Commission from taking any action with respect to the Filing;
- (2) the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the Filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the Filing; and
- (3) the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

* * * *

Very truly yours,

International Western Petroleum, Inc.

By: /s/ Ross Henry Ramsey

Ross Henry Ramsey
Chief Executive Officer
