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

FORM 10-Q

(Mark One)

[X] QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended August 31, 2017

or

[ ] TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from __________ to __________

Commission File Number: 333-196492

INTERNATIONAL WESTERN PETROLEUM, INC.
(Exact name of registrant as specified in its charter)

Nevada	**46-5034746**
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)
5525 N. MacArthur Boulevard, Suite 280 Irving, Texas	**75038**
(Address of principal executive offices)	(Zip Code)

(855) 809-6900
(Registrant's telephone number, including area code)

N/A
(Former name, former address and former fiscal year, if changed since last report)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes [ ] No [X]

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes [X] No [ ]

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer [ ]	Accelerated filer [ ]
Non-accelerated filer [ ] (do not check if smaller reporting company)	Smaller reporting company [X]

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes [ ] No [X]

As of October 13, 2017, the registrant had 89,411,013 shares of common stock issued and outstanding.

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PART I - FINANCIAL INFORMATION

Item 1. Financial Statements.

INTERNATIONAL WESTERN PETROLEUM, INC.
BALANCE SHEETS

	August 31, 2017 (Unaudited)	February 28, 2017
ASSETS		
Current Assets		
Cash and cash equivalents	$ 557,302	$ 76,365
Account receivable – oil & gas	10,512	8,170
Deposit on purchase of oil & gas properties	300,320	105,000
Total Current Assets	**868,134**	**189,535**
Oil & Gas Properties - Full Cost Method		
Properties subject to amortization	955,316	955,316
Less: accumulated depletion	(61,567)	(56,340)
Total Oil & Gas Properties, Net	**893,749**	**898,976**
Equipment, Net	**15,102**	**17,546**
Total Assets	**$ 1,776,985**	**$ 1,106,057**
LIABILITIES AND STOCKHOLDERS' EQUITY		
LIABILITIES		
Current Liabilities		
Accounts payable and accrued expenses	$ 2,000	$ 1,000
Advances from related parties	-	379,428
Note payable	750,000	50,000
Stock payable	32,000	12,000
Total Current Liabilities	**784,000**	**442,428**
Asset Retirement Obligations	**10,535**	**10,045**
Total Liabilities	**794,535**	**452,473**
Stockholders' Equity		
Preferred stock, $0.001 par value per share, 10,000,000 shares authorized; 0 shares issued and outstanding at August 31, 2017 and February 28, 2017		
Common stock, $0.001 par value per share, 90,000,000 shares authorized; 89,211,013 and 48,696,013 shares issued and outstanding at August 31, 2017 and February 28, 2017, respectively.	89,211	48,696
Additional paid-in capital	3,651,174	2,791,328
Accumulated deficit	(2,757,935)	(2,186,440)
Total Stockholders' Equity	**982,450**	**653,584**
Total Liabilities and Stockholders' Equity	**$ 1,776,985**	**$ 1,106,057**

The accompanying notes are an internal part of these interim unaudited financial statements.

INTERNATIONAL WESTERN PETROLEUM, INC.
STATEMENTS OF OPERATIONS
FOR THE THREE AND SIX MONTHS ENDED AUGUST 31, 2017 AND 2016
(Unaudited)

	Three Months Ended August 31, 2017	Three Months Ended August 31, 2016	Six Months Ended August 31, 2017	Six Months Ended August 31, 2016
Revenues				
Oil & gas sales	$ 18,683	$ 30,420	$ 38,662	$ 56,801
Service income	-	45,000	-	45,000
Total Revenues	**18,683**	**75,420**	**38,662**	**101,801**
Operating Expenses				
Lease operating expenses	15,597	149,032	19,773	158,150
Professional fees	413,060	286,169	568,662	369,181
Other general and administrative expenses	162,131	(5,462)	333,433	150,182
Depletion and accretion	2,902	7,654	5,717	14,779
Total Operating Expenses	**593,690**	**437,393**	**927,585**	**692,292**
Other Income (Expense)				
Gain on sale of oil & gas properties	-	-	-	20,324
Gain on conversion of debt to common stock	320,428	-	320,428	-
Interest expense	-	-	(3,000)	-
Total Other Income (Expense)	**320,428**	**-**	**317,428**	**20,324**
Net Loss	$ (254,579)	**$ (361,973)**	**$ (571,495)**	**$ (570,167)**
Net loss per common share – basic and diluted	$ (0.00)	$ (0.01)	$ (0.01)	$ (0.01)
Weighted average number of shares outstanding – basic and diluted	61,539,926	44,748,247	55,172,535	44,570,209

The accompanying notes are an internal part of these interim unaudited financial statements.

INTERNATIONAL WESTERN PETROLEUM, INC.
STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED AUGUST 31, 2017 AND 2016
(Unaudited)

	For the Six Months Ended August 31, 2017	For the Six Months Ended August 31, 2016
Cash Flows from Operating Activities		
Net loss	$ (571,495)	$ (570,167)
Adjustments to reconcile net loss to net cash used in operating activities:		
Depletion and accretion	5,717	14,779
Depreciation	2,444	2,470
Share-based compensation	496,361	235,469
Gain on conversion of debt to common stock	(320,428)	-
Gain on sale of oil & gas properties	-	(20,324)
Changes in operating assets and liabilities		
Accounts receivable - oil & gas	(2,342)	(16,236)
Accounts payable and accrued expenses	1,000	(3,138)
Net Cash Used in Operating Activities	**(388,743)**	**(357,147)**
Cash Flows from Investing Activities:		
Sale of oil & gas properties	-	70,000
Deposit for purchase of oil & gas properties	(195,320)	(30,000)
Net Cash Provided by (Used In) Investing Activities	**(195,320)**	**40,000**
Cash Flows from Financing Activities:		
Proceeds from note payable	700,000	-
Payments for related party advances	-	(119,019)
Proceeds from sales of common stock	345,000	192,500
Common stock subscribed	20,000	7,000
Net Cash Provided by Financing Activities	**1,065,000**	**80,481**
Net increase (decreased) in Cash and Cash Equivalents	**480,937**	**(236,666)**
Cash and Cash Equivalents – beginning of the period	**76,365**	**542,228**
Cash and Cash Equivalents – end of the period	**$ 557,302**	**$ 305,562**
Supplemental Cash Flows Information:		
Cash paid for income tax	$ -	$ -
Cash paid for interest	$ -	$ -
Noncash Investing and Financing Activities:		
Common stock issued for conversion of debt	$ 59,000	$ -

The accompanying notes are an internal part of these interim unaudited financial statements.

INTERNATIONAL WESTERN PETROLEUM, INC.
NOTES TO INTERIM FINANCIAL STATEMENTS
(Unaudited)

Note 1 – Organization, Nature of Operations and Summary of Significant Accounting Policies

International Western Petroleum, Inc. ("IWP" or the "Company") was incorporated on February 19, 2014, as a Nevada corporation. The Company was formed to conduct exploration, development and production operations in the oil and gas industry.

The accompanying unaudited interim financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States of America and the rules of the Securities and Exchange Commission and should be read in conjunction with the audited financial statements and notes thereto contained in the Company's Annual Report on Form 10-K filed with the SEC for the year ended February 28, 2017. In the opinion of management, all adjustments, consisting of normal recurring adjustments, necessary for a fair presentation of the financial position and the results of operations for the interim periods presented have been reflected herein. The results of operations for interim periods are not necessarily indicative of the results to be expected for the full year. Notes to the unaudited interim financial statements that would substantially duplicate the disclosures contained in the audited financial statements for the most recent fiscal year as reported in the Form 10-K have been omitted.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenues and expense during the period. Actual results could differ from those estimates.

Fair Value of Financial Instruments

The carrying amount of the Company's accounts payable and accrued expenses and advances from officer approximates its estimated fair value due to the short-term nature of that financial instrument.

Cash and Cash Equivalents

The Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. The Company had $557,302 and $76,365 of cash and cash equivalents at August 31, 2017 and February 28, 2017, respectively.

Concentrations of Credit Risk

Financial instruments which potentially subject the Company to concentrations of credit risk include cash deposits placed with financial institutions. The Company maintains its cash in bank accounts which, at times, may exceed federally insured limits as guaranteed by the Federal Deposit Insurance Corporation (FDIC). At August 31, 2017, $307,302 of the Company's cash balances were uninsured. The Company has not experienced any losses on such accounts.

Accounts Receivable

Accounts receivable typically consist of oil and gas receivables. The Company has classified these as short-term assets in the balance sheet because the Company expects repayment or recovery within the next 12 months. The Company evaluates these accounts receivable for collectability considering the results of operations of these related entities and when necessary records allowances for expected unrecoverable amounts. To date, no allowances have been recorded.

Oil & Gas Properties

The Company follows the full cost method of accounting for its investments in oil and gas properties, whereby all costs incurred in connection with the acquisition, exploration for and development of petroleum and natural gas reserves, including unproductive wells, are capitalized. Such costs include lease acquisition, geological and geophysical activities, rentals on non-producing leases, drilling, completing and equipping of oil and gas wells and administrative costs directly attributable to those activities, and asset retirement costs. General and administrative costs related to production and general overhead are expensed as incurred.

Disposition of oil and gas properties are accounted for as a reduction of capitalized costs, with no gain or loss recognized unless such adjustment would significantly alter the relationship between capital costs and proved reserves of oil, in which case the gain or loss is recognized in the statement of operations.

Future development, site restoration, dismantlement and abandonment costs, are estimated property by property, based upon current economic conditions and regulatory requirements, and are included in amortization of our oil and natural gas property costs.

Depletion of capitalized oil properties and estimated future development costs, excluding unproved properties, are based on the unit-of-production method based on proved reserves.

At the end of each quarter, the unamortized cost of oil and natural gas properties, net of related deferred income taxes, is limited to the sum of the estimated future after-tax net revenues from proved properties, after giving effect to cash flow hedge positions, discounted at 10%, and the lower of cost or fair value of unproved properties, adjusted for related income tax effects. This limitation is known as the "ceiling test," and is based on SEC rules for the full cost oil and gas accounting method. There was no ceiling test write-down recorded during the three and six months ended August 31, 2017 and 2016.

The Company assesses the carrying value of its unproved properties for impairment periodically. If the results of an assessment indicate that an unproved property is impaired (which was assessed in connection with the Company's evaluation of goodwill impairment), then the carrying value of the unproved properties is added to the proved oil property costs to be amortized and subject to the ceiling test.

Fixed asset

Fixed asset is stated at cost and depreciated using the straight-line method over the five-year estimated useful life of the asset.

Asset Retirement Obligations

If a reasonable estimate of the fair value of an obligation to perform site reclamation, dismantle facilities or plug and abandon wells can be made, the Company will record a liability (an asset retirement obligation or "ARO") on its consolidated balance sheet and capitalize the present value of the asset retirement cost in oil and gas properties in the period in which the retirement obligation is incurred. In general, the amount of an ARO and the costs capitalized will be equal to the estimated future cost to satisfy the abandonment obligation assuming the normal operation of the asset, using current prices that are escalated by an assumed inflation factor up to the estimated settlement date, which is then discounted back to the date that the abandonment obligation was incurred using an assumed cost of funds for the Company. After recording these amounts, the ARO will be accreted to its future estimated value using the same assumed cost of funds and the capitalized costs are depreciated on a unit-of-production basis over the estimated proved developed reserves. Both the accretion and the depreciation will be included in depreciation, depletion and amortization expense on our consolidated statements of operations.

Revenue Recognition

All revenue is recognized when persuasive evidence of an arrangement exists, the service or sale is complete, the price is fixed or determinable and collectability is reasonably assured. Revenue is derived from the sale of crude oil and natural gas. Revenue from crude oil and natural gas sales is recognized when the product is delivered to the purchaser and collectability is reasonably assured. The Company follows the "sales method" of accounting for oil and natural gas revenue, so it recognizes revenue on all natural gas or crude oil sold to purchasers, regardless of whether the sales are proportionate to its ownership in the property. A receivable or liability is recognized only to the extent that the Company has an imbalance on a specific property greater than its share of the expected remaining proved reserves. If collection is uncertain, revenue is recognized when cash is collected.

Income Taxes

Income taxes are accounted for in accordance with the provisions of ASC Topic No. 740. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. Valuation allowances are established, when necessary, to reduce deferred tax assets to the amounts expected to be realized.

Stock-Based Compensation

The Company measures stock-based compensation cost at the grant date based on the fair value of the award and recognize it as expense, over the vesting or service period, as applicable, of the stock award.

Basic and Diluted Net Income (Loss) per Common Share

Basic net loss per common share amounts are computed by dividing the net loss available to International Western Petroleum, Inc. shareholders by the weighted average number of common shares outstanding over the reporting period. In periods in which the Company reports a net loss, dilutive securities are excluded from the calculation of diluted earnings per share as the effect would be anti-dilutive. For the six months ended August 31, 2017 and 2016, there were no potentially dilutive securities outstanding.

Reclassifications

Certain reclassifications have been made to amounts in prior periods to conform to the current period presentation. All reclassifications have been applied consistently to the periods presented.

Subsequent Events

The Company evaluated all transactions from August 31, 2017, through the financial statement issuance date for subsequent event disclosure consideration.

Recent Accounting Pronouncements

The Company does not expect the adoption of recently issued accounting pronouncements to have a significant impact on its financial position, results of operations or cash flows.

Note 2 – Going Concern

As reflected in the accompanying financial statements, the Company has generated a net loss of $571,495 during the six months ended August 31, 2017, and had negative cash flows of $388,743 from its operations for the same period. Revenues generated by the Company from oil and gas sales currently have not reached a level that allows the Company to support its ongoing business. The Company remains dependent upon funding from non-operating sources, principally related parties and the sale of common equity securities. These conditions raise substantial doubt about the Company’s ability to continue as a going concern. The financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result from the outcome of these uncertainties.

Management has a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. The Company will be required to raise additional funds to fully execute its business plan; however, the Company believes it has sufficient cash on hand and limited near term obligations to sustain its current operations for the next twelve months.

Note 3 – Oil & Gas Properties

The following table summarizes the Company's oil and gas activities by classification for the six months ended August 31, 2017:

	February 28, 2017	Additions	August 31, 2017
Oil and gas properties, subject to amortization	$ 946,878	$	$ 946,878
Asset retirement costs	8,438		8,438
Accumulated depletion	(56,340)	(5,227)	(61,567)
Total oil and gas assets	$ 898,976	$ (5,227)	$ 893,749

The depletion recorded for production on proved properties for the six months ended August 31, 2017 and 2016, amounted to $5,227 and $14,335, respectively. The Company recorded no impairment of its oil and gas properties during the six months ended August 31, 2017 and 2016.

On August 28, 2017, the Company made a deposit of $168,000 to a Trust Fund account designated by Stober Oil and Gas Services, LLC with an intention to acquire certain oil lease interests located in Texas. The deposit was returnable during a designated due diligence period, at the determination of the Company. The deposit was returned in October 2017

Note 4 – Fixed Asset

The Company's fixed asset consists of a vehicle with estimated useful life of five years. Balance of the fixed asset consisted of the following at:

	August 31, 2017	February 28, 2017
Vehicle	$ 24,500	$ 24,500
Less: accumulated depreciation	(9,398)	(6,954)
Total	$ 15,102	$ 17,546

The Company recorded depreciation expense of $2,444 and $2,470 during the six months ended August 31, 2017 and 2016, respectively.

Note 5 – Asset Retirement Obligations

The following table summarizes the change in the Company's asset retirement obligations during the six months ended August 31, 2016:

	Amount
Asset retirement obligations as of February 28, 2017	$ 10,045
Additions	-
Revision of previous estimates	-
Accretion	490
Asset retirement obligations as of August 31, 2017	$ 10,535

During the six months ended August 31, 2017 and 2016, the Company recognized accretion expense of $490 and $444, respectively.

Note 6 – Related Party Transactions

On May 30, 2017, International Western Oil Corporation, a related party of the Company sold its existing debt with the Company in an aggregate amount of $379,428 to Riggs Capital, Inc, an unrelated third party of the Company.

On August 2, 2017, the Company and Riggs Capital, Inc. consummated a Debt Conversion Agreement to convert the outstanding debt of $379,428 into 5,900,000 shares of Common Stock which were distributed to Riggs Capital, Inc. and its related party Patrick Riggs. These shares were issued in August 2017.

Note 7 – Loan Payable

On April 7, 2017, the Company entered into a secured promissory note (the " Secured Promissory Note ") with JBB Partners, Inc. (" JBB "). Pursuant to the terms of the Secured Promissory Note, the Company borrowed from JBB $200,000 (the " Loan "). The Loan was funded on April 11, 2017. The Loan is secured by all of the Company's assets and until August 2, 2017 was additionally secured by 17,920,000 shares of the Company's common stock then owned by two of the then officers of the Company. The Loan bears interest at the rate of 3% per annum and the maturity date is April 7, 2018.

On July 27, 2017, to be effective as of August 2, 2017, JBB and the Company (a) modified the Secured Promissory Note and restated the same to increase the loan principal to an aggregate of $750,000, which includes the advance made on April 11, 2017, and (b) modified and added certain other provisions, including elimination of the share collateral that secured the Loan, changing the maturity date to July 27, 2018, and adding a provision to automatically convert the outstanding principal and interest into 1,000,000 shares of Series A Preferred Stock once the Company creates and has approved by the stockholders of the Company the new class of Series A Preferred Stock.

The balance of this loan was $750,000 at August 31, 2017.

Note 8 – Equity Transactions

In July 2017, effective as of August 2, 2017, the Company sold 34,500,000 shares of its common stock to several individuals for $0.01 per share, and the Company received cash of $345,000.

On August 2, 2017, Ross Henry Ramsey, former CEO of the Company, and Benjamin Tran, former Chairman of the Company, sold 17,920,000 shares of common stock and 12,000,000 shares of common stock, respectively, to JBB Partners, Inc. The Company's related party International Western Oil Corporation also sold 500,000 shares of the Company's common stock to Mr. Patrick Norris. At the same time, Mr. Norris was appointed the new CEO, President, CFO, Secretary and a director of the Company. Mr. Ramsey continued as a director of the Company, and Mr. Tran resigned as a director of the Company effective September 15, 2017. A change of control event occurred as a result of these transactions.

On August 2, 2017, the Company issued 5,900,000 shares Common Stock to Riggs Capital, Inc. and its related party Patrick Riggs to settle the outstanding debt owed by the Company. These shares were valued at their fair value of $59,000 and the Company recorded a gain on conversion of debt to common stock in the amount of $320,428.

During the six months ended August 31, 2017, the Company issued 115,000 shares of its common stock for consulting services. These shares were valued at their fair value of $115,000. For the six months ended August 31, 2017, the Company recorded share-based compensation expense of $496,361.

During the six months ended August 31, 2017, the Company received $20,000 for 20,000 shares subscribed by one investor.

Note 9 – Subsequent Events

The Company previously had a consulting arrangement with Odyssey Enterprises, LLC ("Odyssey"). This consulting agreement was terminated by the Company and Odyssey on August 2, 2017. The Company obtained a general release from Odyssey in return for payment of 200,000 shares of common stock to be issued to Odyssey. In September 2017, the Company issued these 200,000 shares to Odyssey. As of August 31, 2017, the Company has made an accrual for the common shares issued to Odyssey.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations.

Cautionary Notice Regarding Forward Looking Statements

The information contained in this report contains forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended. Actual results may materially differ from those indicated in the forward-looking statements as a result of certain risks and uncertainties set forth in this report. Although the Company's management believes that the assumptions made and expectations reflected in the forward-looking statements are reasonable, there is no assurance that the underlying assumptions will, in fact, prove to be correct or that actual results will not be different from expectations expressed in this report.

This filing contains a number of forward-looking statements which reflect management's current views and expectations with respect to our business, strategies, products, future results and events, and financial performance. All statements made in this filing other than statements of historical fact, including statements addressing operating performance, events or developments which management expects or anticipates will or may occur in the future, and non-historical information are forward looking statements. In particular, the words "believe," "expect," "intend," "anticipate," "estimate," "may," and variations of those words and similar expressions identify forward-looking statements. The foregoing are not the exclusive means of identifying forward looking statements, and their absence does not mean that a statement is not forward-looking. These forward-looking statements are subject to certain risks and uncertainties. Our actual results, performance or achievements could differ materially from historical results as well as those expressed in, anticipated, or implied by these forward-looking statements.

Readers should not place undue reliance on these forward-looking statements, which are based on management's current expectations and projections about future events, are not guarantees of future performance, are subject to risks, uncertainties and assumptions (including those described below), and apply only as of the date of this filing. Factors which could cause or contribute to such differences include, but are not limited to, the risks discussed in our Annual Report on Form 10-K and in the press releases and other communications to shareholders issued by us from time to time which attempt to advise interested parties of the risks and factors which may affect our business. We undertake no obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events, or otherwise.

Overview

International Western Petroleum, (the "Company", "we", or "us") was incorporated on February 19, 2014, under the laws of the state of Nevada. We are an oil and natural gas company that focuses on the acquisition, development, and exploration of crude oil and natural gas properties in Texas. As of March 1, 2017, the SEC Non-Escalated Analysis of Estimated Proved Reserve of the Bend Arch Lion 1A and Bend Arch Lion 1B leaseholds shows 137.74 Mbbl in oil net reserves out of 416.34 Mbbl in oil gross reserves and 102.73 MMcf in natural gas net reserves out of 317.45 MMcf in natural gas gross reserves.

The reserves associated with the report from Ralph E. Davis Associates LLC (an Opportune Company) have been classified in accordance with the definitions of the Securities and Exchange Commission as found in Part 210 —Form and Content of and Requirements for Financial Statements, Securities Act of 1933, Securities Exchange Act of 1934, Public Utility Holding Company Act of 1935, Investment Company Act of 1940, Investment Advisers Act of 1940, and Energy Policy and Conservation Act of 1975, under Rules of General Application § 210.4-10 Financial accounting and reporting for oil and gas producing activities pursuant to the Federal securities laws and the Energy Policy and Conservation Act of 1975.

The Company's main objective is to take advantage of the current low oil prices to actively look for reserve oil and gas concessions and productions, aiming to participate with capital partners in transactions related to buyouts and joint ventures. In fiscal 2018, the Company will continue to raise capital to acquire smaller oil and natural gas properties in the West, Central West, East and South Texas aiming to increase its revenues and will continue to improve the existing production revenues of the Bend Arch Lion 1A, Bend Arch Lion 1B, Marshall Walden joint venture property and the Ratliff property via new entries, re-entries and EOR methods as mentioned in the Operational Plan section above.

The Company's secondary objective is to tap into potential leases of the West Texas region, with the goal of building reserves to increase its oil and gas assets, specifically in the Permian Basin. The Permian Basin is a sedimentary basin largely contained in the western part of Texas and the southeastern part of New Mexico. The greater Permian Basin comprises several component basins: of these, Midland Basin is the largest, Delaware Basin is the second largest, and Marfa Basin is the smallest. The Permian Basin extends beneath an area approximately 250 miles (400 km) wide and 300 miles (480 km) long.

To achieve the Company's objectives, state-of the-art exploration and recovery technology will be essential to future oil and natural gas reserve development. The Company has worked with a technology company providing a state-of-the-art Organic Oil Recovery (OOR) process that can release trapped oil while moderating exploration risks. Our management is exploring the opportunity to utilize this new technology and is developing plans for the enhanced oil recovery operations. The Company plans to optimize its acquisition model by adding technology to increase existing mature productions with limited additional drilling or fracking. Preliminary assessments about technology that the Company seeks to deploy indicates that the OOR process, in general, may increase current production at targeted production wells from 50% to 300% and may increase ultimate recovery of the original-oil-in-place by 5% to 20%.

Strategy and Implementation Summary

Sales Strategy

Abilene, Texas is the closest city to our production locations with oil handling and sales firms. Our sales strategy in relation to spot pricing will be to produce less when the sales price is lower and produce more when the sales price is higher. To maintain the lowest production cost, we will aim to have our inventory be virtually zero. Our E&P core team has business relationships with BML, Transport Oil, Lion Oil Trading & Transportation, for oil sales as well as WTG Jameson for gas sales. The Company has selected to enter into material agreements with BML, Lion Oil and WTG Jameson so that, as our tier 1 buyer, they can handle pick-up and sales of our crude oil stock to refineries and gas via local gas pipelines.

As such, crude oil will be picked up from the leases and natural gas can be collected as needed during the calendar month. At the end of the month the hydrocarbon total sales will be tallied by lease and the 30-day average of the daily closing of oil and gas will be tabulated. On or about the 25th of the following month the proceeds checks from oil and gas sales will be issued to the financial parties of record.

Operational Plans

The Company has been examining and evaluating various reserve oil and gas concessions with existing production to acquire and continues to pursue funding to raise enough capital via equity financing options to meet its operational goal in fiscal year 2018.

Based on management's general management and petroleum exploration experience as well as its geology expertise, the Company believes it has the resources to be able to identify high potential acreages and high production fields.

The Company expects to use its current working capital for production improvement projects. The Company's goal is to execute its acquisition model with selected EOR (Enhanced Oil Recovery) methods applied to oil and gas properties in order to improve production revenues and increase assets. The Company plans to expand the E&P business outside of the Central West Texas and East Texas region while looking for income-producing assets with reserves and promising upside potential in overlooked assets and oil field businesses in various areas of Texas and surrounding states.

The Company plans to initiate an acquisition model to be based on:

a) the financed acquisition of mature oil fields that have potential for the application of an advanced Enhanced Oil Recovery (EOR) process. This is a cost effective process that has been field proven with success in over 40 oil fields around the world, resulting in average production increases of producing wells, onshore and offshore; and

b) strategic partnership with existing operators to share production costs. M management believes that it is well positioned to exploit EOR technology to address the market of "trapped oil" estimated at $250 trillion U.S. dollars throughout the world. The Company aims to execute its objective in this new direction to create value for its shareholders and strategic partners.

The Company has reviewed several acquisition candidates in the West Permian Basin and South Texas. After identifying several prospects, additional research and evaluation was carried out using our personal contacts, geologists, 3D seismic, satellite hydrocarbon imaging, production data and other available resources to gather information and data in order to make an acquisition decision. Our operational plan for each acquisition is to increase production of the acquired oil and gas properties using state-of-the-art production technologies with a designated budget.

The Company has plans to design a cost effective operating budget for each exploration project associated with an acquisition project and each budget will vary depending on the total depth of drilling and whether it is a new drilling or a re-entry. For each project, the Company plans on hiring selected operators to work under the close supervision of a core team of Company geologists, engineers and scientists.

The exploration process is a 2-phase process: 1) drilling and testing and 2) well completion. The Company plans to hire drilling specialists and technical consultants designated to oversee the drilling for each well during the drilling and testing phase. For the well completion process, the Company plans to hire technical data collectors and cementing operators to ensure the best performance upon perforating the wells at different pay zones based on thorough technical advisory work done by our internal and external geologists before production.

To date, the Company has prospected and completed several exploration and acquisition projects:

Completed Acquisitions with Production Enhancement Programs

The Bend Arch Lion 1A JV, Coleman County, TX :

This drilling joint venture is a 160-acre leasehold having 4 producing wells which have been drilled by our Texas-based operating partner International Western Oil. This field has been surveyed with high quality proven reserves encompassing several pay zones highlighted by the Gray Sand, the Palo Pinto, and in some instances the Ellenburger pay zone. On May 4, 2015, the Company acquired a 39.5% working interest from International Western Oil Corporation (“IWO”) in the Bend Arch Lion 1A Joint Venture (the Pittard Bend Arch White property encompassing 160 acres – State ID# 21488) (the “1A Venture”.) By acquiring these working interests, the Company directly receives the share of working interest revenue (after accounting for applicable taxes, expenses, and landowner royalties) IWO was receiving prior to the acquisitions.

As of August 31, 2017, the 1A Venture property had four (4) gross oil and gas wells (1.58 net wells). The initial production of this property started in April 2014. Currently, the Company has already shut in the production of the 1A Venture property to get ready for upcoming re-work program.

Management plans to execute its production improvement program on the Bend Arch Lion 1A as the result of our recent in-depth studies show accessible proven reserves in several pay zones highlighted by the Gray Sand pay zone, the Palo Pinto pay zone and the Ellenburger pay zone. Management believes, its production improvement program can offer a substantial increase from the current production of this field by re-completing certain Gray Sand pay zones with either standard acidizing jobs or a new EOR method and also entering virgin Palo Pinto pay zone or Ellenburger pay zone in certain declining wellbores.

The Bend Arch Lion 1B JV, Coleman County, TX :

This drilling joint venture is a 220-acre leasehold having 6 new producing wells which have been drilled by our Texas-based operating partner International Western Oil. In May 2015, the Company acquired working interests of this leasehold which has been surveyed with high quality proven reserves encompassing several pay zones highlighted by the Gray Sand and in some instances the Ellenburger pay zone. At the moment, the leasehold has 3 producing wells coming from the Gray Sand formation and 3 producing wells coming from the Ellenberger formation. On May 4, 2015, the Company acquired 50% working interest in the Bend Arch Lion 1B Joint Venture (the Pittard Bend Arch Red property encompassing 220 acres - State ID# 13121) (the "1B Venture".) By acquiring these working interests, the Company directly receives the share of working interest revenue (after accounting for applicable taxes, expenses, and landowner royalties) IWO was receiving prior to the acquisitions.

As of August 31, 2017, the 1B Venture property had six (6) gross oil and gas wells (2.76 net wells). The initial production of this property started in March 2015.

Management plans to execute its production improvement program on the Bend Arch Lion 1B as the result of our recent in-depth studies showing accessible proven reserves in several pay zones highlighted by the Gray Sand pay zone and the Ellenburger pay zone. Management believes, can offer a substantial increase from the current production of this field by re-completing certain Gray Sand pay zone with either standard acidizing jobs or a new EOR method and also entering virgin Gray Sand pay zone or increasing pumping efficiency in the Ellenburger pay zone in certain declining wellbores.

The Marshall Walden JV, Kilgore City, TX :

As of July 29, 2016, the Company served as the managing venturer in a 45-acre joint venture with Odyssey Enterprises LLC which has financed the Marshall Walden joint venture for the lease purchase and optimization of wells located in Kilgore, Texas, in the heart of the Woodbine formation. There are 8 wellbores in the acquisition, with 4 currently in production and 4 inactive. The Company has recently completed the re-work of the inactive wellbores and plans to upgrade to a new pump set up to enhance oil production levels. Management believes that this Marshall Walden acquisition put a solid foundation in place for the Company in the East Texas region.

As of August 31, 2017, the Marshall Walden property had three (3) gross oil and gas wells (0.3 net wells) which are active. The initial production of this property started in September 2016.

The Ratliff Property, King County, TX :

As of December 6, 2016, the Company has acquired a 3D Seismic 350-acre leasehold in King County, Texas. This acquisition primarily includes 350-acre leasehold in King County, Texas with additional options to lease up to 800 acres of adjoining acreage with complete 3D seismic data. The 350-acre leasehold comes with an existing tank facility for the production of oil, natural gas, and water. There is also a full injection wellbore set in place that is fully equipped. There have been five (5) wellbores drilled on this lease dating back to the 1970s, and these previous wellbores ranged from 4800ft – 6200ft in total depth, with three (3) different prolific hydrocarbon formations.

Management believes that this acquisition has create a foothold for us in the Eastern Permian Basin. Within depth studying of the 3D seismic data, we believe there are up to eight (8) proven undeveloped locations ("PUDs") throughout the lease's acreage. Management also believes that the Company can best take full advantage of the complete 3D Seismic data available and should be able to drill wellbores in extremely accurate locations. The Company plans to drill a 8,000 ft pilot hole in order to obtain Ellenbuger pay zone samples and complete the Canyon Reef pay zone at 6,700ft on one wellbore and access a full log review to determine if there is a window to drill a horizontal leg. The Company also plans to turn on 3 wellbores that are producers via extended re-entry method.

As of August 31, 2017, the Ratliff property had three (3) gross oil and gas wells (3 net wells) which are inactive and the Company plans to perform re-entry works. The initial production of this property has not started yet.

The data below is based on the SEC Non-Escalated Analysis of Estimated Proved Reserve of the Bend Arch Lion 1A and Bend Arch Lion 1B leaseholds in which the Company has certain interests. As of March 1, 2017, this evaluation report was prepared by an independent third party Ralph E. Davis Associates LLC, an Opportune Company which is a SEC-qualified reservoir engineering firm based in Houston, Texas.

Results of Operations

Comparison of the Three Months Ended August 31, 2017 with the Three Months Ended August 31, 2016

Revenues

The Company generated revenues of $18,683 from oil and gas sales for the three months ended August 31, 2017, as compared to $30,420 for the three months ended August 31, 2016.

For the three months ended August 31, 2016, the Company generated some service income. In 2017, the Company did not have such kind of revenue.

Operating Expenses

Operating expenses for the three months ended August 31, 2017 and 2016 were $593,690 and $437,393, respectively. The costs incurred during the three months ended August 31, 2017 consisted of related-party monthly field service expenses, lease operating expenses, depletion and accretion, professional fees and administrative expenses associated with the normal course of business. The increase was primarily related to lease operating expenses share-based compensation expense and other E&P expansion costs incurred related to the acquisition and operation of the Company's newly-acquired oil and gas properties.

Other Income (Expense)

For the three months ended August 31, 2017, the Company recognized a gain of $320,428 as the result of conversion of debt from an unrelated party into the Company's common stock.

Net Loss

We have net loss in the amount of $254,579 for the three months ended August 31, 2017 as compared to a net loss of $361,973for the three months ended August 31, 2016. The decrease was primarily related to the gain we recognized on conversion of debt from an unrelated third party into the Company's common stock.

Comparison of the Six Months Ended August 31, 2017 with the Six Months Ended August31, 2016

Revenues

The Company generated revenues of $38,662 from oil and gas sales from the Company's oil and gas properties for the six months ended August31, 2017, as compared to $56,801 for the six months ended August 31, 2016.

Operating Expenses

Operating expenses for the six months ended August 31, 2017 and 2016 were $927,585 and $692,292, respectively. The costs incurred during the six months ended August 31, 2017 consisted of related party monthly field service expenses, lease operating expenses, depletion and accretion, professional fees and administrative expenses associated with the normal course of business. The increase was primarily related to lease operating expenses, share-based compensation expense and other E&P expansion costs incurred related to the acquisition and operation of the Company's newly-acquired oil and gas properties.

Other Income (Expense)

For the six months ended August 31, 2017, the Company recognized a gain of $320,428 as the result of conversion of debt from an unrelated party into the Company's common stock.

The Company recognized gain of $20,324 from sale of some of its oil and gas properties during the six months ended August 31, 2016. In 2017, the Company did not have such kind of sale.

Net Loss

We have net loss in the amount of $571,495 for the six months ended August 31, 2017 as compared to a net loss of $570,167 for the six months ended August 31, 2016. The decrease was primarily related to the gain we recognized on conversion of debt from an unrelated third party into the Company's common stock.

Liquidity and Capital Resources

As of August 31, 2017, the Company had cash in hand of $557,302.

Net cash used by operating activities during the six months ended August 31, 2017 was $388,743 as compared to cash used in operating activities of $357,147 for the same period in 2016. The increase was mainly related to additional costs incurred related to the maintenance and repair of the Company's newly acquired oil and gas properties and other consulting expenses related to public relations and acquisition efforts.

Net cash used in investing activities during the six months ended August 31, 2017 was $195,320 as compared to cash provided by investing activities of $40,000 for the six months ended August 31, 2016. During the second quarter of 2017, the Company made a deposit of $168,000 for a potential acquisition of certain oil and gas properties. For the six months ended August 31, 2016, the Company sold some of its oil and gas properties for $70,000 and also made a deposit of $30,000 for a potential acquisition of certain oil and gas properties.

Net cash provided by financing activities during the six months ended August 31, 2017 was $1,065,000 as compared to cash provided by financing activities of $80.481 for the six months ended August 31, 2016. The increase in cash provided by financing activities was primarily related to a new loan of $700,000 and $345,000 cash proceeds from sales of the Company's common stock for cash. The Company sold 20,000 shares of common stock to a private investor for $20,000 and these shares has not been issued as of the date of this report.

Off-Balance Sheet Arrangements

As of August 31, 2017, we did not have any off-balance sheet arrangements as defined in Item 303 (a)(4)(ii) of Regulation S-K promulgated under the Securities Act of 1934.

Item 3. Quantitative and Qualitative Disclosures About Market Risk.

We are a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and are not required to provide the information under this item.

Item 4. Controls and Procedures.

Evaluation of Disclosure Controls and Procedures

Disclosure controls and procedures are designed to ensure that information required to be disclosed in the reports filed or submitted under the Securities and Exchange Act of 1934, as amended ("Exchange Act") is recorded, processed, summarized and reported, within the time period specified in the SEC's rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed in the reports filed under the Exchange Act is accumulated and communicated to management, including the Chief Executive Officer and Chief Financial Officer, which in our case is the same individual. We carried out an evaluation, under the supervision and with the participation of our management, including our Chief Executive Officer and Chief Financial Officer, of the effectiveness of the design and operation of our disclosure controls and procedures as of August 31, 2017 (the "Evaluation Date"). Based upon the evaluation of our disclosure controls and procedures as of the Evaluation Date, the Chief Executive Officer and Chief Financial Officer concluded that our disclosure controls and procedures were not effective because of the identification of material weaknesses in our internal control over financial reporting that were disclosed in Item 9A. Controls and Procedures in our 2017 annual report on Form 10-K.

Changes in Internal Control over Financial Reporting

There were no changes in our internal control over financial reporting during the three months ended August 31, 2017, that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

PART II - OTHER INFORMATION

Item 1. Legal Proceedings.

We are not currently involved in any litigation that we believe could have a material adverse effect on our financial condition or results of operations. There is no action, suit, proceeding, inquiry or investigation before or by any court, public board, government agency, self-regulatory organization or body pending or, to the knowledge of the executive officers of our company or any of our subsidiaries, threatened against or affecting our company, our common stock, any of our subsidiaries or of our companies or our subsidiaries' officers or directors in their capacities as such, in which an adverse decision could have a material adverse effect.

Item 1A. Risk Factors.

You should carefully consider the risk factors in our Annual Report on Form 10-K filed with the Securities and Exchange Commission on June 1, 2017 (the "2017 10-K"), together with all of the other information included in this report, before investing in our common stock. Those risks and uncertainties encompass many of the risks that could affect our business and the value of our stock. Not all risks and uncertainties are described. Risks that we do not know about could occur and issues we now view as minor could become more important. If any of these risks actually occur, our business, financial condition or results of operations could be materially and adversely affected. In that case, the trading price of our common stock could decline and you may lose all or part of your investment.

Item 2. Defaults Upon Senior Securities.

None.

Item 3. Mine Safety Disclosures.

Not applicable.

Item 4. Other Information.

None.

Item 5. Exhibits.

Exhibit Number	Exhibit Title
31.1*	Certification of Principal Executive Officer and Principal Financial Officer pursuant to 18 U.S.C. Section 1350 as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32.1+	Certification of Principal Executive Officer and Principal Financial Officer pursuant to 18 U.S.C. Section 1350 as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
101.INS *	XBRL Instance Document
101.SCH *	XBRL Taxonomy Schema
101.CAL *	XBRL Taxonomy Calculation Linkbase
101.DEF *	XBRL Taxonomy Definition Linkbase
101.LAB *	XBRL Taxonomy Label Linkbase
101.PRE *	XBRL Taxonomy Presentation Linkbase

* Filed herewith.

+ In accordance with SEC Release 33-8238, Exhibit 32.1 is being furnished and not filed.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

International Western Petroleum, Inc.

Date: October 16, 2017	By: */s/ Patrick L. Norris* Patrick L. Norris Chief Executive Officer and President (Principal Executive Officer)
Date: October 16, 2017	By: */s/ Patrick L. Norris* Patrick L. Norris Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)

Exhibit 31.1

CERTIFICATION OF PRINCIPAL EXECUTIVE OFFICER
PURSUANT TO SECTION 302 OF THE
SARBANES-OXLEY ACT OF 2002

I, Patrick L. Norris, certify that:

1. I have reviewed this quarterly report on Form 10-Q of International Western Petroleum, Inc.;

2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report;

3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report;

4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal controls over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly for the period in which this quarterly report is being prepared;

b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation;

d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting;

5. I have disclosed, based on my most recent evaluation, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent function):

a) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weaknesses in internal controls; and

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls over financial reporting.

International Western Petroleum, Inc.

Date: October 16, 2017

By: */s/ Patrick L. Norris*
Patrick L. Norris
Chief Executive Officer and President
(Principal Executive Officer)

Exhibit 31.2

**CERTIFICATION OF PRINCIPAL EXECUTIVE OFFICER
PURSUANT TO SECTION 302 OF THE
SARBANES-OXLEY ACT OF 2002**

I, Patrick L. Norris, certify that:

1. I have reviewed this quarterly report on Form 10-Q of International Western Petroleum, Inc.;

2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report;

3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report;

4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal controls over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

e) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly for the period in which this quarterly report is being prepared;

f) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

g) evaluated the effectiveness of the registrant’s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation;

h) disclosed in this report any change in the registrant’s internal control over financial reporting that occurred during the registrant’s most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant’s internal control over financial reporting;

5. I have disclosed, based on my most recent evaluation, to the registrant’s auditors and the audit committee of the registrant’s board of directors (or persons performing the equivalent function):

c) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant’s ability to record, process, summarize and report financial data and have identified for the registrant’s auditors any material weaknesses in internal controls; and

d) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant’s internal controls over financial reporting.

International Western Petroleum, Inc.

Date: October 16, 2017

By: */s/ Patrick L. Norris*
Patrick L. Norris
Chief Financial Officer
(Principal Financial Officer and Principal Accounting Officer)

EXHIBIT 32.1

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 906 OF
THE SARBANES-OXLEY ACT OF 2002

In connection with this Quarterly Report of International Western Petroleum, Inc. (the "Company"), on Form 10-Q for the period ended August 31, 2017, as filed with the U.S. Securities and Exchange Commission on the date hereof, I, Patrick L. Norris, Principal Executive Officer of the Company, certify to the best of my knowledge, pursuant to 18 U.S.C. Sec. 1350, as adopted pursuant to Sec. 906 of the Sarbanes-Oxley Act of 2002, that:

(1) Such Quarterly Report on Form 10-Q for the period ended August 31, 2017, fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934: and

(2) The information contained in such Quarterly Report on Form 10-Q for the period ended August 31, 2017, fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: October 16, 2017

By: */s/ Patrick L. Norris*
Patrick L. Norris
Chief Executive Officer and President
(Principal Executive Officer)

This certification accompanies the Report pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 and shall not, except to the extent required by the Sarbanes-Oxley Act of 2002, be deemed filed by the Company for purposes of Section 18 of the Securities Exchange Act of 1934, as amended.

A signed original of this written statement required by Section 906 of the Sarbanes-Oxley Act of 2002 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.

EXHIBIT 32.2

**CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 906 OF
THE SARBANES-OXLEY ACT OF 2002**

In connection with this Quarterly Report of International Western Petroleum, Inc. (the "Company"), on Form 10-Q for the period ended August 31, 2017, as filed with the U.S. Securities and Exchange Commission on the date hereof, I, Patrick L. Norris, Principal Financial Officer of the Company, certify to the best of my knowledge, pursuant to 18 U.S.C. Sec. 1350, as adopted pursuant to Sec. 906 of the Sarbanes-Oxley Act of 2002, that:

(1) Such Quarterly Report on Form 10-Q for the period ended August 31, 2017, fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934: and

(2) The information contained in such Quarterly Report on Form 10-Q for the period ended August 31, 2017, fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: October 16, 2017

By: */s/ Patrick L. Norris*
Patrick L. Norris
Chief Financial Officer
(Principal Financial Officer)

This certification accompanies the Report pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 and shall not, except to the extent required by the Sarbanes-Oxley Act of 2002, be deemed filed by the Company for purposes of Section 18 of the Securities Exchange Act of 1934, as amended.

A signed original of this written statement required by Section 906 of the Sarbanes-Oxley Act of 2002 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.