



DIVISION OF  
CORPORATION FINANCE

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

June 14, 2007

**Via Facsimile (973) 597-2399 and U.S. Mail**

Laura R. Kuntz, Esq.  
Lowenstein Sandler  
65 Livingston Avenue  
Roseland, NJ 07068

**Re: Wilshire Enterprises, Inc.  
Revised Preliminary Proxy Statement on Schedule 14A  
Filed June 13, 2007  
File No. 001-04673**

Dear Ms. Kuntz:

We have reviewed the above-referenced filing and have the following comments.

**Revised Preliminary Schedule 14A**

Proposal 1. Election of Directors, page 8

1. We note your response to previous comment 7. Please disclose in the proxy statement the information required by Item 5(b)(1)(vi)-(xii) of Schedule 14A. Note that incorporation by reference into a proxy statement is permitted only to the extent permitted by each Item in Schedule 14A and Item 5 does not permit incorporation by reference. See Note D to Schedule 14A.

Possible Stockholder Proposal, page 22

2. We note in the preliminary proxy statement by Full Value Partners that this proposal is intended to be precatory. Please clarify this in your disclosure here and in the last paragraph of the cover page.

Closing Comments

Please amend the preliminary proxy statement in response to these comments. Clearly and precisely mark the changes to the preliminary proxy statement effected by the amendment, as required by Rule 14a-6(h) and Rule 310 of Regulation S-T. We may have further comments upon receipt of your amendment; therefore, please allow adequate time after the filing of the amendment for further staff review.

Laura R. Kuntz, Esq.  
Lowenstein Sandler  
June 14, 2007  
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Please direct any questions to me at (202) 551-3619. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

Daniel F. Duchovny  
Special Counsel  
Office of Mergers and Acquisitions