



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

January 11, 2010

Mr. Shane Reeves  
Chief Financial Officer  
West Canyon Energy Corp.  
20333 State Highway 249, Suite 200-113  
Houston, TX 77077

**Re: West Canyon Energy Corp.  
Form 10-KSB for the Fiscal Year Ended June 30, 2008  
Filed September 29, 2008  
Form 10-K for the Fiscal Year Ended June 30, 2009  
Filed October 13, 2009  
File No. 333-130673**

Dear Mr. Reeves:

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

Sincerely,

Karl Hiller  
Branch Chief