

3. Winsor & Eton Golf Concepts, Inc. (CIK No. 1130063) is a revoked Nevada corporation located in Las Vegas, Nevada with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Winsor & Eton is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-SB registration statement on February 22, 2001, which went effective on April 23, 2001.

4. Wiskers Acquisition Corp. (CIK No. 1122151) is a revoked Nevada corporation located in Las Vegas, Nevada with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Wiskers is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB for the period ended March 31, 2001, which reported a net loss of \$1,500 since inception in 2000.

B. DELINQUENT PERIODIC FILINGS

5. As discussed in more detail above, all of the Respondents are delinquent in their periodic filings with the Commission (*see* Chart of Delinquent Filings, attached hereto as Appendix 1), have repeatedly failed to meet their obligations to file timely periodic reports, and failed to heed delinquency letters sent to them by the Division of Corporation Finance requesting compliance with their periodic filing obligations or, through their failure to maintain a valid address on file with the Commission as required by Commission rules, did not receive such letters.

6. Exchange Act Section 13(a) and the rules promulgated thereunder require issuers of securities registered pursuant to Exchange Act Section 12 to file with the Commission current and accurate information in periodic reports, even if the registration is voluntary under Section 12(g). Specifically, Rule 13a-1 requires issuers to file annual reports, and Rule 13a-13 requires issuers to file quarterly reports.

7. As a result of the foregoing, Respondents failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 thereunder.

III.

In view of the allegations made by the Division of Enforcement, the Commission deems it necessary and appropriate for the protection of investors that public administrative proceedings be instituted to determine:

A. Whether the allegations contained in Section II are true and, in connection therewith, to afford the Respondents an opportunity to establish any defenses to such allegations; and,

B. Whether it is necessary and appropriate for the protection of investors to suspend for a period not exceeding twelve months, or revoke the registration of each class of securities of the Respondents identified in Section II registered pursuant to Section 12 of the Exchange Act.

IV.

IT IS HEREBY ORDERED that a public hearing for the purpose of taking evidence on the questions set forth in Section III hereof shall be convened at a time and place to be fixed, and before an Administrative Law Judge to be designated by further order as provided by Rule 110 of the Commission's Rules of Practice [17 C.F.R. § 201.110].

IT IS HEREBY FURTHER ORDERED that Respondents shall file an Answer to the allegations contained in this Order within ten (10) days after service of this Order, as provided by Rule 220(b) of the Commission's Rules of Practice [17 C.F.R. § 201.220(b)].

If Respondents fail to file the directed Answers, or fail to appear at a hearing after being duly notified, the Respondents may be deemed in default and the proceedings may be determined against them upon consideration of this Order, the allegations of which may be deemed to be true as provided by Rules 155(a), 220(f), 221(f), and 310 of the Commission's Rules of Practice [17 C.F.R. §§ 201.155(a), 201.220(f), 201.221(f), and 201.310].

This Order shall be served forthwith upon Respondents personally or by certified, registered, or Express Mail, or by other means of verifiable delivery.

IT IS FURTHER ORDERED that the Administrative Law Judge shall issue an initial decision no later than 120 days from the date of service of this Order, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice [17 C.F.R. § 201.360(a)(2)].

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision of this matter, except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not "rule making" within the meaning of Section 551 of the Administrative Procedure Act, it is not deemed subject to the provisions of Section 553 delaying the effective date of any final Commission action.

By the Commission.

Florence E. Harmon
Acting Secretary

Attachment

Appendix 1

Chart of Delinquent Filings In the Matter of *Webservices Innovations, Ltd., et al.*

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<i>Webservices Innovations, Ltd.</i>					
	<i>10-QSB</i>	09/30/02	11/14/02	Not filed	70
	<i>10-KSB</i>	12/31/02	03/31/03	Not filed	66
	<i>10-QSB</i>	03/31/03	05/15/03	Not filed	64
	<i>10-QSB</i>	06/30/03	08/14/03	Not filed	61
	<i>10-QSB</i>	09/30/03	11/14/03	Not filed	58
	<i>10-KSB</i>	12/31/03	03/30/04	Not filed	54
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	52
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	49
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	46
	<i>10-KSB</i>	12/31/04	03/31/05	Not filed	42
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	40
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	37
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	34
	<i>10-KSB</i>	12/31/05	03/31/06	Not filed	30
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	28
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	25
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	22
	<i>10-KSB</i>	12/31/06	04/02/07	Not filed	17
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	16
	<i>10-QSB</i>	06/30/07	08/14/07	Not filed	13
	<i>10-QSB</i>	09/30/07	11/14/07	Not filed	10
	<i>10-KSB</i>	12/31/07	03/31/08	Not filed	6
	<i>10-Q¹</i>	03/31/08	05/15/08	Not filed	4
	<i>10-Q</i>	06/30/08	08/14/08	Not filed	1
Total Filings Delinquent		24			
<i>Westar Financial Services, Inc.</i>					
	<i>10-Q</i>	12/31/01	02/14/02	Not filed	79
	<i>10-K</i>	03/31/02	07/01/02	Not filed	74
	<i>10-Q</i>	06/30/02	08/14/02	Not filed	73

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Westar Financial Services, Inc.					
	10-Q	09/30/02	11/14/02	Not filed	70
	10-Q	12/31/02	02/14/03	Not filed	67
	10-K	03/31/03	06/30/03	Not filed	63
	10-Q	06/30/03	08/14/03	Not filed	61
	10-Q	09/30/03	11/14/03	Not filed	58
	10-Q	12/31/03	02/17/04	Not filed	55
	10-K	03/31/04	06/29/04	Not filed	51
	10-Q	06/30/04	08/16/04	Not filed	49
	10-Q	09/30/04	11/15/04	Not filed	46
	10-Q	12/31/04	02/14/05	Not filed	43
	10-K	03/31/05	06/29/05	Not filed	39
	10-Q	06/30/05	08/15/05	Not filed	37
	10-Q	09/30/05	11/14/05	Not filed	34
	10-Q	12/31/05	02/14/06	Not filed	31
	10-K	03/31/06	06/29/06	Not filed	27
	10-Q	06/30/06	08/14/06	Not filed	25
	10-Q	09/30/06	11/14/06	Not filed	22
	10-Q	12/31/06	02/14/07	Not filed	19
	10-K	03/31/07	06/29/07	Not filed	15
	10-Q	06/30/07	08/14/07	Not filed	13
	10-Q	09/30/07	11/14/07	Not filed	10
	10-Q	12/31/07	02/14/08	Not filed	7
	10-K	03/31/08	06/30/08	Not filed	3
	10-Q	06/30/08	08/14/08	Not filed	1

Total Filings Delinquent

27

Winsor & Eton Golf Concepts, Inc.

10-QSB	03/31/01	06/07/01	Not filed	87
10-QSB	06/30/01	08/14/01	Not filed	85
10-QSB	09/30/01	11/14/01	Not filed	82
10-KSB	12/31/01	04/01/02	Not filed	77
10-QSB	03/31/02	05/15/02	Not filed	76
10-QSB	06/30/02	08/14/02	Not filed	73
10-QSB	09/30/02	11/14/02	Not filed	70

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Winsor & Eton Golf Concepts, Inc.	10-KSB	12/31/02	03/31/03	Not filed	66
	10-QSB	03/31/03	05/15/03	Not filed	64
	10-QSB	06/30/03	08/14/03	Not filed	61
	10-QSB	09/30/03	11/14/03	Not filed	58
	10-KSB	12/31/03	03/30/04	Not filed	54
	10-QSB	03/31/04	05/17/04	Not filed	52
	10-QSB	06/30/04	08/16/04	Not filed	49
	10-QSB	09/30/04	11/15/04	Not filed	46
	10-KSB	12/31/04	03/31/05	Not filed	42
	10-QSB	03/31/05	05/16/05	Not filed	40
	10-QSB	06/30/05	08/15/05	Not filed	37
	10-QSB	09/30/05	11/14/05	Not filed	34
	10-KSB	12/31/05	03/31/06	Not filed	30
	10-QSB	03/31/06	05/15/06	Not filed	28
	10-QSB	06/30/06	08/14/06	Not filed	25
	10-QSB	09/30/06	11/14/06	Not filed	22
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	10-QSB	03/31/07	05/15/07	Not filed	16
	10-QSB	06/30/07	08/14/07	Not filed	13
	10-QSB	09/30/07	11/14/07	Not filed	10
10-KSB	12/31/07	03/31/08	Not filed	6	
	10-Q	03/31/08	05/15/08	Not filed	4
	10-Q	06/30/08	08/14/08	Not filed	1
Total Filings Delinquent					30

Wiskers Acquisition Corp.

10-QSB	06/30/01	08/14/01	Not filed	85
10-QSB	09/30/01	11/14/01	Not filed	82
10-KSB	12/31/01	04/01/02	Not filed	77
10-QSB	03/31/02	05/15/02	Not filed	76
10-QSB	06/30/02	08/14/02	Not filed	73
10-QSB	09/30/02	11/14/02	Not filed	70
10-KSB	12/31/02	03/31/03	Not filed	66
10-QSB	03/31/03	05/15/03	Not filed	64
10-QSB	06/30/03	08/14/03	Not filed	61

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
	<i>10-QSB</i>	09/30/03	11/14/03	Not filed	58

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Wiskers Acquisition Corp.					
	<i>10-KSB</i>	12/31/03	03/30/04	Not filed	54
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	52
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	49
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	46
	<i>10-KSB</i>	12/31/04	03/31/05	Not filed	42
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	40
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	37
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	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	28
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	25
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	22
	<i>10-KSB</i>	12/31/06	04/02/07	Not filed	17
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	16
	<i>10-QSB</i>	06/30/07	08/14/07	Not filed	13
	<i>10-QSB</i>	09/30/07	11/14/07	Not filed	10
	<i>10-KSB</i>	12/31/07	03/31/08	Not filed	6
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	4
	<i>10-Q</i>	06/30/08	08/14/08	Not filed	1
Total Filings Delinquent					29