



DIVISION OF
CORPORATION FINANCE

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

July 18, 2011

Via E-mail

David C. Mussman
Executive Vice President,
Secretary and General Counsel
West Corporation
11808 Miracle Hills Drive
Omaha, Nebraska 68154

**Re: West Corporation
Form 10-K for the Fiscal Year Ended December 31, 2010
Filed February 23, 2011
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 12, 2010
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 3, 2009
File No. 0-21771**

Dear Mr. Mussman:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson
Accounting Branch Chief