



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

April 29, 2009

Mr. Harry Barr  
President and Chief Executive Officer  
Pacific North West Capital Corp.  
2303 West 41st Avenue  
Vancouver, British Columbia V6M 2A3

**RE: Pacific North West Capital Corp.**  
**Form 20-F for the Fiscal Year Ended April 30, 2008**  
**Filed July 30, 2008**  
**Response Letter Dated September 25, 2008**  
**Response Letter Dated October 16, 2008**  
**Response Letter Dated November 28, 2008**  
**Response Letter Dated February 3, 2009**  
**Form 20-F/A for the Fiscal Year Ended April 30, 2008**  
**Filed April 13, 2009**  
**File No. 0-29928**

Dear Mr. Barr:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Jill Davis  
Branch Chief