



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

November 3, 2008

Mr. Walter Mersch
Chief Executive and Financial Officer
Ameriwest Energy Corp.
123 West 1st Ave., Suite 215
Casper, WY 82601

**Re: Ameriwest Energy Corp.
Form 10-K/A for Fiscal Year Ended December 31, 2007
Filed August 25, 2008
Form 10-Q/A for Fiscal Quarter Ended March 31, 2008
Filed August 25, 2008
Response Letter Dated October 27, 2008
File No. 000-52034**

Dear Mr. Mersch:

We have completed our review of your filings and response letter and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief