

October 10, 2006

Mail Stop 4561

*By U.S. Mail and facsimile to (515) 225-8032*

Mr. Thomas E. Stanberry  
Chairman, President and Chief Executive Officer  
West Bancorporation, Inc.  
1601 22<sup>nd</sup> Street  
West Des Moines, Iowa 50266

**Re: West Bancorporation, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2005  
Definitive Proxy Statement on Schedule 14A filed March 7, 2006  
File No. 0-49677**

Dear Mr. Stanberry:

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

Sincerely,

John P. Nolan  
Accounting Branch Chief