

Mail Stop 4561

December 22, 2008

Douglas R. Gulling
Chief Financial Officer
West Bancorporation, Inc.
1601 22nd Street
West Des Moines, Iowa 50266

**Re: West Bancorporation
Preliminary Proxy Statement on Schedule 14A
Filed October 28, 2008
File No. 0-49677**

Dear Mr. Gulling:

We have completed our review of your preliminary proxy statement on Schedule 14A and have no further comments.

Sincerely,

William Friar
Senior Financial Analyst