



DIVISION OF  
CORPORATION FINANCE

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

January 7, 2011

*By U.S. Mail and facsimile: (515) 222-2346*

Mr. David D. Nelson  
Chief Executive Officer and President  
West Bancorporation, Inc.  
1601 22<sup>nd</sup> Street  
West Des Moines, IA 50266

**Re: West Bancorporation, Inc.**  
**Form 10-K for fiscal year ended December 31, 2009**  
**Form 10-Q for the period ended September 30, 2010**  
**File Number 000-49677**

Dear Mr. Nelson:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Michael Clampitt  
Attorney- Advisor