



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

February 1, 2010

Mr. Peter J.M. Harding  
Chief Executive Officer  
Westway Group, Inc.  
365 Canal Street, Suite 2900  
New Orleans, LA 70130

**Re: Westway Group, Inc.  
Registration Statement on Form S-3  
Filed January 11, 2010  
File No. 333-164289**

Dear Mr. Harding:

We have reviewed your filing and have the following comments. We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Registration Statement on Form S-3

Risk Factors, page 2

1. We note your statement that “you should carefully consider the risks, uncertainties and assumptions discussed under the caption ‘Risk Factors’ included in our Quarterly Report on Form 10-Q for the quarter ended September 30, 2009

and in subsequent filings, which are incorporated by reference into this prospectus [emphasis added].” Please explain why you believe you are able to incorporate into the Risk Factors section of your Form S-3 filing unspecified portions of subsequent filings. See Securities Act Rule 411(d), which states that “[i]nformation incorporated by reference shall be clearly identified in the reference by page, paragraph, caption or otherwise.”

Exhibit 5.1

2. We note that the legality opinion required by Item 601(b)(5) of Regulation S-K has not yet been filed. Please obtain and file a signed legality opinion.

Form 10-Q for the Fiscal Quarter Ended September 30, 2009

Risk Factors, page 60

3. We note your statement that “You should carefully consider each of the following risks and other information set forth elsewhere in this report. These risks and other factors may affect our forward-looking statements, including those contained in this report or, made by us elsewhere, such as in investor calls or conference presentations [emphasis added].” Please explain why you believe the reference to statements made elsewhere, such as in investor calls or conference presentations, is appropriate here.

Closing Comments

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

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- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

Please contact Norman Gholson at (202) 551-3237 or me at (202) 551-3611 with any questions.

Sincerely,

Anne Nguyen Parker  
Branch Chief