



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

February 11, 2009

Mr. Richard M. Osborne  
Chief Executive Officer  
Energy West Incorporated  
1 First Avenue South  
Great Falls, Montana 59401

**Re: Energy West Incorporated**  
**Form 10-K for Fiscal Year Ended June 30, 2008**  
**Filed September 30, 2008, as amended**  
**Form 10-Q for Fiscal Quarter Ended September 30, 2008**  
**Filed November 14, 2008**  
**File No. 0-14183**

Dear Mr. Osborne:

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

Sincerely,

William H. Thompson  
Accounting Branch Chief