

Mail Stop 4561

February 12, 2007

Mr. Robert M. Daugherty
President, Chief Executive Officer and Director
AmericanWest Bancorporation
41 West Riverside Avenue, Suite 400
Spokane, Washington 99201

**Re: AmericanWest Bancorporation
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 8, 2006
File No. 000-18561**

Dear Mr. Daugherty:

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

Sincerely,

Kevin W. Vaughn
Accounting Branch Chief