



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, N.E.
WASHINGTON, D.C. 20549-7010

January 5, 2009

Via U.S. Mail and Facsimile

Dan R. Baker
Chief Executive Officer
America West Resources, Inc.
57 West 200 South, Suite 400
Salt Lake City, Utah 84101

Re: America West Resources, Inc.
Revised Preliminary Information Statement on Schedule 14C
Filed January 2, 2009
File No. 0-19620

Dear Mr. Baker:

We have completed our review of your Preliminary Information Statement and related filings and do not, at this time, have any further comments.

Sincerely,

Timothy Levenberg
Special Counsel

cc: Sean Donahue
Sondra Jones Jurica (713-659-5302)