



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

DIVISION OF  
CORPORATION FINANCE

March 2, 2011

**Via U.S. Mail and Fax (435) 636-0817**

Mr. Brian E. Rodriguez  
Chief Financial Officer  
America West Resources, Inc.  
57 West 200 South  
Suite 400  
Salt Lake City, UT 84101

**Re: America West Resources, Inc.  
Form 10-K for Fiscal Year ended December 31, 2009  
File No. 000-19620**

Dear Mr. Rodriguez:

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

Sincerely,

Karl Hiller  
Branch Chief