



DIVISION OF
CORPORATION FINANCE

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

April 12, 2013

Via E-mail

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

**Re: America West Resources, Inc.
Form 8-K
Filed February 7, 2013
File No. 000-19620**

Dear Mr. Baker:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Brian McAllister

Brian McAllister
Staff Accountant
Office of Beverages, Apparel, and
Mining