



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

Mail Stop 3030

June 10, 2009

Via U.S. Mail

Mr. Glen A. Little
Chief Executive Officer
Truewest Corporation
211 West Wall Street
Midland, TX 79701

**Re: Truewest Corporation
Form 10-KSB for the Fiscal Year Ended September 30, 2008
File No. 000-26504**

Dear Mr. Little:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief