

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