

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

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