



DIVISION OF  
CORPORATION FINANCE

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

August 13, 2010

Brian L. Klemsz  
Chief Executive Officer  
Westmountain Alternative Energy, Inc.  
123 North College Ave, Suite 200,  
Fort Collins, Colorado 80524

**Re: Westmountain Alternative Energy, Inc.  
Form 8-K/A, Item 4.01  
Filed August 2, 2010  
File No. 000-53029**

Dear Mr. Klemsz:

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

Sincerely,

Yolanda Crittendon  
Staff Accountant