



DIVISION OF
CORPORATION FINANCE

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

March 5, 2026

David D. Nelson
Chief Executive Officer
West Bancorporation, Inc.
3330 Westown Parkway
West Des Moines, IA 50266

Re: West Bancorporation, Inc.
Registration Statement on Form S-3
Filed February 27, 2026
File No. 333-293844

Dear David D. Nelson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Madeleine Joy Mateo at 202-551-3465 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Joseph T. Ceithaml, Esq.