

SECURITIES AND EXCHANGE COMMISSION

FORM CORRESP

Correspondence

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FILER

**San West, Inc**

CIK: **1070181** | IRS No.: **770481056** | State of Incorpor.: **CA** | Fiscal Year End: **1231**

Type: **CORRESP**

SIC: **3711** Motor vehicles & passenger car bodies

Mailing Address

21316 SEASPRITE CIRCLE  
HUNTINGTON BEACH CA  
92646

Business Address

21316 SEASPRITE CIRCLE  
HUNTINGTON BEACH CA  
92646  
760-510-6910

**San West, Inc.**  
**10350 Mission Gorge Road**  
**Santee, California 92071**

June 1, 2010

United States Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

Re: San West, Inc. (the "Company")  
File No. 333-166337

Ladies/Gentlemen:

We hereby request a withdrawal of a previously sent letter of "Request for Acceleration," dated June 1, 2010.  
The letter was sent prematurely and we apologize for the confusion.

Very truly yours,

San West, Inc.

By: /s/ Frank J. Drechsler  
Frank J. Drechsler  
Chief Executive Officer