

Mail Stop 4561

June 8, 2007

David A. Heaberlin
Chief Financial Officer
Capital Corp of the West
550 West Main Street
Merced, CA 95340

**Re: Capital Corp of the West
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 16, 2007
File No. 000-27384**

Dear Mr. Heaberlin:

We have completed our limited review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin W. Vaughn
Branch Chief