

Mail Stop 4561

November 17, 2006

Mr. Charles G. Baltuskonis  
Executive Vice President, Chief Financial Officer  
Community West Bancshares  
445 Pine Avenue  
Goleta, California 93117

**Re: Community West Bancshares  
Form 10-K for the Fiscal Year Ended December 31, 2005  
File No. 000-23575**

Dear Mr. Baltuskonis:

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

Sincerely,

Joyce Sweeney  
Accounting Reviewer