

Mail Stop 4561

November 10, 2008

Charles G. Baltuskonis  
Executive Vice President and Chief Financial Officer  
Community West Bancshares  
445 Pine Avenue  
Goleta, California 93117-3709

**Re: Community West Bancshares  
Schedule 14A  
Filed October 24, 2008  
File No. 000-23575**

Dear Mr. Baltuskonis:

We have completed our review of your Schedule 14A and related filings and have no further comments at this time.

Sincerely,

William Friar  
Senior Financial Analyst