

June 11, 2009

Craig S. On  
Executive Vice President, Chief Financial Officer  
UCBH Holdings, Inc.  
555 Montgomery Street  
San Francisco, California 94111

**Re:   UCBH Holdings, Inc.**  
**Item 4.02 Form 8-K and Form 8-K/A Filed May 20, 2009 and June 3, 2009**  
**File No. 000-24947**

Dear Mr. On:

We have completed our review of your Form 8-Ks and have no further comments at this time.

Sincerely,

Hugh West  
Accounting Branch Chief