



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 4561

August 17, 2006

Julia S. Gouw  
Executive Vice President and Chief Financial Officer  
East West Bancorp, Inc.  
135 North Los Robles Ave., 7<sup>th</sup> Floor  
Pasadena, California 91101

**Re: East West Bancorp, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Forms 10-Q for the Fiscal Quarters Ended March 31, 2006 and June**  
**30, 2006**  
**File No. 0-24939**

Dear Ms. Gouw:

We have reviewed your response dated August 7, 2006 to our comment letter dated July 25, 2006. We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Sharon Blume  
Reviewing Accountant