



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

October 24, 2007

Alvin D. Kang  
Chief Financial Officer  
Nara Bancorp, Inc.  
3731 Wilshire Boulevard  
Suite 1000  
Los Angeles, California 90010

**Re: Nara Bancorp, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Form 10-Q for the Fiscal Quarters Ended March 31, 2007 and June 30, 2007**  
**File No. 0-50245**

Dear Mr. Kang:

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

Sincerely,

Hugh West  
Accounting Branch Chief