



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4561

January 9, 2009

By U.S. Mail and Facsimile to: (213) 235-3033

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

**Re: Nara Bancorp, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
Forms 10-Q for the Periods Ended March 31, 2008, June 30, 2008 and
September 30, 2008
File No. 000-50245**

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,

Christian Windsor
Special Counsel