



DIVISION OF  
CORPORATION FINANCE

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

February 5, 2010

*By U.S. Mail and Facsimile to: (213) 386-6774*

Lonny D. Robinson  
Executive Vice President & Chief Financial Officer  
Center Financial Corporation  
3435 Wilshire Boulevard, Suite 700  
Los Angeles, California 90010

**Re: Center Financial Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**File No. 000-50050**

Dear Mr. Robinson:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2008, and we have no further comments.

Sincerely,

Justin Dobbie  
Attorney Advisor