



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

DIVISION OF
CORPORATION FINANCE

March 16, 2011

Via U.S. Mail and Facsimile to 011-562-660-2476

Mr. John Paul Fischer
CorpBanca
Rosario Norte 660
Las Condes, Santiago, Chile

Re: CorpBanca
Form 20-F for the Fiscal Year Ended December 31, 2009
Filed June 30, 2010
File No. 001-32305

Dear Mr. Fischer:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Kevin W. Vaughn
Accounting Branch Chief