



DIVISION OF  
CORPORATION FINANCE

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

November 16, 2010

Alex Ko  
Chief Financial Officer  
Wilshire Bancorp, Inc.  
3200 Wilshire Boulevard  
Los Angeles, CA 90010

**Re: Wilshire Bancorp, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 15, 2010**  
**Form 10-Q for the Quarterly Period Ended June 30, 2010**  
**Filed August 9, 2010**  
**File No. 000-50923**

Dear Mr. Ko:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Michael Clampitt  
Senior Attorney