



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

May 31, 2016

Via E-mail

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

**Re: Wilshire Bancorp, Inc.  
Form 10-K for the Fiscal Year Ended  
December 31, 2015  
Filed February 16, 2016  
File No. 000-50923**

Dear Mr. Ko:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Erin E. Martin

Erin E. Martin  
Special Counsel  
Office of Financial Services

cc: T. Allen McConnell, Esq.  
Lisa K. Pai, Esq.