

Mail Stop 4561

December 10, 2008

Michael S. Hahn
President & Chief Executive Officer
Pacific Coast National Bancorp
905 Calle Amanecer, Suite 100
San Clemente, California 92673

RE: Pacific Coast National Bancorp
Pre 14A
Filed on November 7, 2008
File Number 0-51960

Dear Mr. Hahn:

We have completed our review of your Preliminary Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

David S. Lyon
Senior Financial Analyst