

Mail Stop 4561

January 14, 2009

Mr. Alan I. Rothenberg  
Chairman of the Board and Chief Executive Officer  
1<sup>st</sup> Century Bancshares, Inc.  
1875 Century Park East, Suite 1400  
Los Angeles, CA 90067

**Re: 1<sup>st</sup> Century Bancshares, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2007**  
**Forms 10-Q for the Quarterly Periods Ended March 31, 2008, June**  
**30, 2008, and September 30, 2008**  
**File No. 000-53050**

Dear Mr. Rothenberg:

We have reviewed your filings and have the following comments. Where indicated, we think you should revise your future documents in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filings. We look forward to working with you in these respects. We welcome any questions you may have about our comment or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the Fiscal Year Ended December 31, 2007

Cover Page

1. We note that both the "Accelerated filer" and the "Smaller reporting company" boxes are checked. In future filings, please revise your cover page to clearly indicate the appropriate classification of the registrant as defined in Rule 12b-2 of the Exchange Act.

Exhibit 31.1

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2. In future filings please provide a separate certification for each Principal Executive Officer in the exact form as set forth in Item 601(B)(31)(i) of Regulation S-K.

\* \* \* \*

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please submit your response letter on EDGAR. Please understand that we may have additional comments after reviewing your responses to our comments.

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 all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Joyce Sweeney, Staff Accountant, at (202) 551-3449, or me at (202) 551-3423 if you have any questions.

Sincerely,

Amit Pande  
Accounting Branch Chief