

Mail Stop 4561

February 17, 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 response dated February 6, 2009 and have the following comment.

Form 8-K filed February 3, 2009

Exhibit 99.1 – Press release dated February 3, 2009

1. We note your statement that total non-performing assets are estimated to be approximately \$5.9 million at December 31, 2008. Please tell us and in your next 10-K disclose the nature of non-performing assets and describe the reasons for the significant increase in non-performing assets in the fourth quarter of 2008.

\* \* \* \*

Please respond to this comment 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 response to our comment.

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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