

Mail Stop 4561

June 4, 2008

Stephen Masterson
Chief Financial Officer
Pacific Capital Bancorp
1021 Anacapa St.
Santa Barbara, California 93101

**RE: Pacific Capital Bancorp
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 1, 2007
File No. 000-11113**

Dear Mr. Masterson,

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Paul Cline
Senior Accountant