



DIVISION OF  
CORPORATION FINANCE

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

April 8, 2011

Glenn K.C. Ching  
Senior Vice President,  
Corporate Secretary and General Counsel  
Central Pacific Financial Corp.  
220 South King Street  
Honolulu, Hawaii 96813

**Re: Central Pacific Financial Corp.  
Form 10-K for Fiscal Year Ended  
December 31, 2010  
Filed February 9, 2011  
File No. 001-31567**

Dear Mr. Ching:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Michael Clampitt  
Senior Counsel

cc: (facsimile only)  
Alison S. Ressler  
Sullivan & Cromwell LLP  
(310) 712-8800