

Mail Stop 4561

April 15, 2008

Patrick E. Paddon  
Chief Executive Officer  
California First National Bancorp  
18201 Von Karman Avenue, Suite 800  
Irvine, CA 92612

**Re: California First National Bancorp  
Form 10-K  
Filed September 17, 2007 and amended April 2, 2008  
File No. 000-15641**

Dear Mr. Paddon:

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

Please contact Jessica Livingston at 202-551-3448 or me at 202 551-3419 with any other questions.

Sincerely,

Christian Windsor  
Special Counsel  
Financial Services Group