



DIVISION OF
CORPORATION FINANCE

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

April 19, 2010

S. Leslie Jewett
Chief Financial Officer
California First National Bancorp
18201 Von Karman, Suite 800
Irvine, CA 92612

Re: California First National Bancorp
Form 10-K for Fiscal Period Ended June 30, 2009
Form 10-Q for Fiscal Period Ended September 30, 2009
File No. 000-15641

Dear Ms. Jewett:

We have completed our review of your Form 10-K for Fiscal Year Ended June 30, 2009 and your Form 10-Q for Fiscal Period Ended September 30, 2009 and have no further comments at this time.

Sincerely,

Paul Cline
Senior Accountant