



DIVISION OF  
CORPORATION FINANCE

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

November 24, 2009

*By U.S. Mail and facsimile: (310) 302-1702*

Babette E. Heimbuch  
Chairman and Chief Executive Officer  
FirstFed Financial Corp.  
12555 W. Jefferson Blvd.  
Los Angeles, California 90066

**Re: FirstFed Financial Corp.  
Form 10-K for the year ended December 31, 2008  
File Number 001-09566**

Dear Ms. Heimbuch:

We have completed our review of your Form 10-K for fiscal year ended December 31, 2008 and have no further comments at this time. Please contact me at (202) 551-3234 with any questions.

Sincerely,

Eric Envall