November 30, 2006

Paul C. Hudson Chief Executive Officer and President Broadway Financial Corporation 4800 Wilshire Boulevard Los Angeles, California 90010

**Re:** Broadway Financial Corporation

Form 10-KSB for the Fiscal Year ended December 31, 2005 Form 10-QSB for the Fiscal Quarter ended March 31, 2006 Form 10-QSB for the Fiscal Quarter ended June 30, 2006 Form 10-QSB for the Fiscal Quarter ended September 30, 2006

File No. 000-27464

Dear Mr. Hudson:

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

Sincerely,

Sharon Blume Reviewing Accountant