



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

DIVISION OF  
CORPORATION FINANCE

October 23, 2023

Kevin L. Thompson  
Chief Financial Officer  
PacWest Bancorp  
9701 Wilshire Blvd., Suite 700  
Beverly Hills, CA 90212

**Re: PacWest Bancorp**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed February 27, 2023**  
**File No. 001-36408**

Dear Kevin L. Thompson:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Finance