



DIVISION OF  
CORPORATION FINANCE

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

January 13, 2023

Romolo Santarosa  
Senior Executive Vice President and Chief Financial Officer  
Hanmi Financial Corporation  
900 Wilshire Boulevard, Suite 1250  
Los Angeles, California 900017

**Re: Hanmi Financial Corporation**  
**Form 10-K For the Fiscal Year Ended December 31, 2021**  
**Filed February 28, 2022**  
**File No. 000-30421**

Dear Romolo Santarosa:

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