

Mail Stop 4561

December 10, 2008

Michael S. Hahn  
President & Chief Executive Officer  
Pacific Coast National Bancorp  
905 Calle Amanecer, Suite 100  
San Clemente, California 92673

**RE: Pacific Coast National Bancorp  
Pre 14A  
Filed on November 7, 2008  
File Number 0-51960**

Dear Mr. Hahn:

We have completed our review of your Preliminary Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

David S. Lyon  
Senior Financial Analyst