



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

December 2, 2009

Thomas McCullough  
Corporate Secretary  
First Regional Bancorp  
1801 Century Park East, Suite 800  
Los Angeles, California 90067

**RE: First Regional Bancorp  
Form 8-K  
Filed November 23, 2009  
File No. 000-10232**

Dear Mr. McCullough,

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Michael C. Volley  
Staff Accountant