

January 13, 2010

H. Anthony Gartshore
First Regional Bancorp
1801 Century Park East
Los Angeles, CA 90067

**Re: First Regional Bancorp
Form 10-K for Fiscal Year Ended December 31, 2008
Form 10-Q for Period Ended March 31, 2009
File No. 000-10232**

Dear Mr. Gartshore:

We have completed our review of your Form 10-K for Fiscal Year Ended December 31, 2008 and Form 10-Q for Period Ended March 31, 2009 and have no further comments at this time.

Sincerely,

Kathryn McHale
Attorney-Adviser