



DIVISION OF
CORPORATION FINANCE

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

November 12, 2020

Paul K. Yonamine
Chief Executive Officer
Central Pacific Financial Corp.
220 South King Street
Honolulu, Hawaii 96813

**Re: Central Pacific Financial Corp.
Registration Statement on Form S-4
Filed November 9, 2020
File No. 333-249975**

Dear Mr. Yonamine:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Julia Griffith at 202-551-3267 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance