

July 2, 2010

Heng W. Chen
Chief Financial Officer
Cathay General Bancorp
777 North Broadway
Los Angeles, California 90012

**Re: Cathay General Bancorp
Form 10-K for December 31, 2009
File Number 0-18630**

Dear Mr. Chen:

We have completed our review of the above referenced filing and have no further comments.

Sincerely,

Christian Windsor
Special Counsel