



DIVISION OF  
CORPORATION FINANCE

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

December 3, 2009

*Via U.S. Mail and facsimile to (505) 241-7572*

H. Patrick Dee  
Chief Operating Officer  
First State Bancorporation  
7900 Jefferson NE  
Albuquerque, NM 87109

**RE: First State Bancorporation  
Form 10-K for Fiscal Year Ended December 31, 2008  
File No. 001-12487**

Dear Mr. Dee,

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

John P. Nolan  
Senior Asst. Chief Accountant