

October 26, 2009

Brian E. Cho
Executive Vice President and Chief Financial Officer
Hanmi Financial Corporation
3660 Wilshire Boulevard, Penthouse Suite A
Los Angeles, CA 90010

**Re: Hanmi Financial Corporation
Form 10-K for Fiscal Year Ended December 31, 2008
Filed March 16, 2009
File No. 000-30421**

Dear Mr. Cho:

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

Sincerely,

Kevin W. Vaughn
Branch Chief