



DIVISION OF
CORPORATION FINANCE

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

February 10, 2026

James J. Kim
Chief Executive Officer
Community West Bancshares
7100 North Financial Drive, Suite 101
Fresno, CA 93720

**Re: Community West Bancshares
Registration Statement on Form S-4
Filed February 4, 2026
File No. 333-293199**

Dear James J. Kim:

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 Eric Envall at 202-551-3234 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance