



DIVISION OF
CORPORATION FINANCE

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

December 16, 2024

Shannon Livingston
Executive Vice President and Chief Financial Officer
Community West Bancshares
7100 N. Financial Drive, Suite 101
Fresno, CA 93720

Re: Community West Bancshares
Form 10-Q for Fiscal Quarter Ended September 30, 2024
File No. 000-31977

Dear Shannon Livingston:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Finance