



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

December 30, 2008

Charles T. Chrietberg, Jr.  
Chairman of the Board & Chief Executive Officer  
Northern California Bancorp, Inc.  
601 Munras Avenue  
Monterey, CA 93940

**Re: Northern California Bancorp, Inc.  
Amendment No. 3 to Preliminary Information Statement on Schedule 14C  
Filed December 29, 2008  
File No. 000-27666**

Dear Mr. Chrietberg:

We have completed our review of your Preliminary Information Statement on Schedule 14C and have no further comments at this time.

Sincerely,

Jessica Livingston  
Staff Attorney

cc: S. Alan Rosen, Esq.  
Horgan, Rosen, Beckham & Coren, L.L.P.  
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Calabasas, California 91302-4001