

Mail Stop 4561

December 16, 2008

Michael E. Moulton
Chief Financial Officer
Tamalpais Bancorp
630 Las Gallinas Avenue
San Rafael, California 94903

Re: Pre 14A
Filed November 24, 2008
File Number 0-50878

Dear Mr. Moulton:

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

Sincerely,

David S. Lyon
Senior Financial Analyst