



DIVISION OF  
CORPORATION FINANCE

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

February 1, 2011

Mr. David T. Taber  
President and Chief Executive Officer  
American River Bankshares  
3100 Zinfandel Drive  
Rancho Cordova, California 95670

**Re: American River Bankshares**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 5, 2010**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 9, 2010**  
**Form 10-Q for the Period Ended September 30, 2010**  
**Filed November 4, 2010**  
**File No. 000-31525**

Dear Mr. Taber:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Erin Magnor  
Attorney