



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