



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

June 26, 2007

Nancy A. Gray  
Chief Financial Officer  
Pacific Mercantile Bancorp  
949 South Coast Drive, Suite 300  
Costa Mesa, California 92626

**Re: Pacific Mercantile Bancorp**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 15, 2007**  
**File No. 0-30777**

Dear Ms. Gray:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Sharon M. Blume  
Reviewing Accountant