

Mail Stop 4561

January 16, 2009

Mr. Sean Cutting  
President and Chief Administrative Officer  
Sonoma Valley Bancorp  
202 W. Napa Street  
Sonoma, California 95476

**Re: Sonoma Valley Bancorp  
Preliminary Proxy Statement on Schedule 14A  
Filed January 2, 2009  
File No. 000-31929**

Dear Mr. Cutting:

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

Sincerely,

Eric Envall  
Staff Attorney