



DIVISION OF
CORPORATION FINANCE

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

December 2, 2009

James C. Holly
President and Chief Executive Officer
Sierra Bancorp
86 North Main Street
Porterville, California 93257

Re: Sierra Bancorp
Form 10-K for the Fiscal Year Ended December 31, 2008
File No. 000-33063

Dear Mr. Holly:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2008, and we have no further comments.

Sincerely,

Gregory Dundas
Attorney-Adviser