



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