



DIVISION OF
CORPORATION FINANCE

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

February 2, 2011

Mr. Dennis R. Woods
Chief Executive Officer
United Security Bancshares.
2126 Inyo Street
Fresno, California 93721

**Re: United Security Bancshares.
Form 10-K for the year ended December 31, 2009
File No. 000-32987**

Dear Mr. Woods:

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

Sincerely,

Michael R. Clampitt
Senior Attorney