



DIVISION OF  
CORPORATION FINANCE

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

December 21, 2018

Richard Belstock  
Chief Financial Officer  
PLUMAS BANCORP  
35 S. Lindan Avenue  
Quincy, CA 95971

**Re: PLUMAS BANCORP**  
**Registration Statement on Form S-3**  
**Filed December 20, 2018**  
**File No. 333-228916**

Dear Mr. Belstock:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Jessica Livingston at 202-551-3448 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Financial Services