



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4561

December 24, 2008

Keith C. Robbins
Chief Executive Officer
Community Valley Bancorp
1360 E. Lassen Avenue
Chico, CA 95973

**Re: Community Valley Bancorp
Amendment No. 2 to Preliminary Proxy Statement on Schedule 14A
Filed December 24, 2008
File No. 000-51678**

Dear Mr. Robbins:

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

Sincerely,

William Friar
Senior Financial Analyst