Mail Stop – 4720

July 30, 2009

Mr. Daniel P. Myers
President
Bridge Capital Holdings
55 Almaden Boulevard
San Jose, California 95113

Re: Bridge Capital Holdings
Form 10-K for December 31, 2008
Form 10-Q for March 31, 2009
File Number 1-34165

Dear Mr. Myers:

We have reviewed the above referenced filing and related materials and have the following comments. Where indicated, we think your documents should be revised. If you disagree, we will consider your explanation as to why our comments are inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In your response, please indicate your intent to include the requested revision in future filings and provide a draft of your proposed disclosure. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may have additional comments.

The purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

<u>Form 10-K for the Fiscal Year Ended December 31, 2008</u>

<u>Item 1. Business</u>

<u>Supervision and Regulation, page 5</u>

1. Reference is made to the last paragraph under the sub-caption, “Insurance Premiums and Assessments,” on page 13. In future filings, either here or in the Management

Discussion and Analysis, discuss the dollar amount of the anticipated increase in deposit insurance premiums for your company.

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations.

Non-interest Income, page 32

2. We note the continued increased in international fee income recognized during the fiscal 2006 through 2008 periods. Tell us and disclose in future filings, the nature of the transactions and types of services being provided which are generating this income. Your response and future disclosures should also address the accounting treatment being followed.

Capital Resources, page 42

3. In future reports, please disclose the interrelationship of the TARP securities and the private placement. If true, specifically disclose that the sale of the TARP securities was conditional upon the company raising additional equity in the capital markets.

Consolidated Statements of Cash Flows, page 55

4. We note the recognition of $711 thousand in gains on the sale of securities during fiscal 2008; however, the disclosures within the financing activities section of the statement of cash flows do not identify any securities as being sold. Tell us the reasons for this discrepancy and revise your disclosures in future filings.

Notes to Consolidated Financial Statements

Note 16. Preferred Stock – TARP, page 77

5. Tell us how you determined the relative fair values of both the preferred stock and the warrants issued to the U.S. Treasury Department in conjunction with the TARP related sale in December of 2008. You should disclose, in future filings, the assumptions utilized in arriving at the relative fair values.

6. Tell us how you are accounting for the discount on the TARP related preferred stock issued in December of 2008. We note that the discount should be amortized over the estimated life of the warrant using the effective yield method. Further, in arriving at

net income available to common shareholders, both the accretion of the discount and dividends paid on the preferred shares should be considered.

Form 10-Q filed for the Period Ended March 31, 2009

Management's Discussion and Analysis of Financial Condition and Results of Operations

Credit Risk and Provision for Loan Losses, page 22

7. We note the continued deterioration in the credit quality of your loan portfolio during fiscal 2008 and into the first quarter of 2009, which has resulted in a significant increase in nonperforming loans and assets as well as significant increases in both the loan loss provision and loan charge-offs during that timeframe. So that a reader will have a clearer understanding of the deterioration being experienced within your loan portfolio, the disclosures within your future filings should be expanded to specifically discuss the nature, geographical location and type of loans contributing to these increases, the problems associated with the specific individual loans, the charge-offs recorded, and the triggering events which lead to both the charge-offs and the significantly increased loan loss provisions. Your disclosures should also address the changes in the coverage ratio of the loan loss allowance to nonperforming loans. Additionally, you should discuss how these more recent and specific events and circumstances have been factored into and considered in the determination of the allowance for loan loss methodologies established by management. Provide us with your proposed future disclosures.

8. We note in your tabular presentation on page 24, the breakdown of nonperforming loans at March 31, 2009. So that a reader would have a clear understanding of how management identifies problem loans within the loan portfolio as well as the steps taken to address any potential problems, you should address the following in future filings:
   - discuss the processes taken by management in identifying potential problem loans;
   - discuss the steps taken in identifying the nature and type of underlying collateral supporting these loans;
   - discuss how management determines the value of the underlying collateral (i.e. if appraisals are obtained, how often and under what circumstance);
   - discuss how shortfalls are addressed, including the steps taken by management to address these shortfalls (i.e. include the timeframe followed); and
   - discuss the timing when both initial and any subsequent loan charge-offs or additional loan loss provisions are recorded.

Provide us with you proposed future disclosures.

Leverage, page 28

9. We note your policy of deploying earning assets primarily in federal funds sold to address the potential volatility of deposit balances and to accommodate projected loan funding, and in short term fixed rate investments to mitigate interest rate risk associated with the Company's asset-sensitive balance sheet. Your disclosures in future filings should address the adverse impact on net interest income and on the net interest margin as a result of the company investing a significant portion of their interest earning assets in low yielding investments.

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Please respond to these comments within 10 business days or tell us when you will provide us with a response. Your response letter should key your responses to our comments, indicate your intent to include the requested revision in future filings, provide a draft of your proposed disclosure and provide any requested information. We may have additional comments after reviewing your response.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;

- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and

- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the

United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Please direct any questions on accounting matters to Marc Thomas at 202 551-3452, or in his absence to John Nolan at 202 551-3492. Please direct any other questions to William Friar, Senior Financial Analyst at 202 551-3418 or to Christian Windsor at 202 551-3419.

Sincerely,

William Friar
Senior Financial Analyst

By FAX: 408 995-6620