

Mail Stop 4561

October 10, 2007

*By U.S. Mail and Facsimile (805)545-8599*

Alison Davis  
Chief Executive Officer  
Belvedere SoCal  
One Maritime Plaza, Suite 825  
San Francisco, California 94111

**Re: Belvedere SoCal  
Amendment No. 4 to Registration Statement on Form S-4  
Filed October 4, 2007  
File No. 333-141453**

Dear Ms. Davis:

We have reviewed your amendment and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. 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 raise 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 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.

Unaudited Pro Forma Combined Condensed Balance Sheet, page 15

Note F – For the acquisition of First Heritage Bank, N.A., page 18

1. We note your disclosure of the purchase price allocation disclosure on page 19. Please tell us how you considered your intent to participate approximately \$98 million of loans to First National Bank Holding Company and the reduction of the related funding in determining the assets being acquired and liabilities assumed.

Note N, page 19

2. Please revise to disclose the timing to the loan participations to First National Bank Holding Company and the reduction of funding in relation to the timing of the consummation of the acquisition. Clarify if the loan participations and reduction or related funding are included in the acquisition term sheet.

Unaudited Financial Statements of Business of First National Bank Holding Company, page F-50

3. We note you revised the amount of allowance for loan losses as of June 30, 2007 in response to comment three of our letter dated October 1, 2007. Please revise to clearly label the applicable revised financial statement columns as “restated.” Include a financial statement footnote describing the correction of the error and quantifying the impact on the financial statements. Refer to paragraph 26 of SFAS 154.

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Closing Comments

As appropriate, please amend your registration statement in response to these comments. You may wish to provide the staff of the Division of Corporation Finance, with marked copies of the amendment to expedite our review by showings deletions as strikethrough and added sections as underlining. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested supplemental information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after we review your amendment and responses to our comments.

Alison Davis  
Belvedere SoCal  
October 10, 2007  
Page 3

You may contact Joyce Sweeney, Staff Accountant, at (202) 551-3449 or John Nolan, Accounting Branch Chief, at (202) 551-3492 if you have questions regarding these comments. Please contact Gregory Dundas at (202) 551-3436 or me at (202) 551-3434 with any other questions.

Sincerely,

Michael Clampitt  
Senior Attorney

cc: John F. Stuart, Esq.  
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