



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4561

October 1, 2008

Mr. Patrick J. Moty
President and Chief Executive Officer
Bank of Commerce Holdings
1951 Churn Creek Road
Redding, California 96002
Via Facsimile (530)722-3946 and US Mail

**Re: Bank of Commerce Holdings (the "Company")
Form 10-K for the Year Ended December 31, 2007
Form 10-K/A filed July 31, 2008
Form 10-K/A filed September 24, 2008
Form 10-K/A filed September 29, 2008
File No. 000-25135**

Dear Mr. Moty:

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

Sincerely,

John P. Nolan
Senior Assistant Chief Accountant