



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