



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0306

Mail Stop 4720

January 26, 2011

Samuel D. Jimenez
Chief Financial Officer
Bank of Commerce Holdings
1901 Churn Creek Road
Redding, CA 96002

**Re: Bank of Commerce Holdings
Form 10-K for Fiscal Year Ended
December 31, 2009**

Dear Mr. Jimenez:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

John P. Nolan
Senior Assistant Chief Accountant