



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