



DIVISION OF  
CORPORATION FINANCE

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

November 9, 2018

Randall S. Eslick  
President and Chief Executive Officer  
Bank of Commerce Holdings  
555 Capitol Mall, Suite 1255  
Sacramento, CA 95814

**Re: Bank of Commerce Holdings  
Registration Statement on Form S-4  
Filed November 7, 2018  
File No. 333-228243**

Dear Mr. Eslick:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact David Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Financial Services