

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

April 14, 2017

Patrick Sheaffer Chief Executive Officer Riverview Bancorp, Inc. 900 Washington Street, Suite 900 Vancouver, WA 98660

> Re: Riverview Bancorp, Inc.

Registration Statement on Form S-3

Filed April 12, 2017 File No. 333-217276

Dear Mr. Sheaffer:

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 Kate Donovan, Staff Attorney, at (202) 551-8636 with any questions.

Sincerely,

/s/ Erin E. Martin

Erin E. Martin Special Counsel Office of Financial Services

John F. Breyer, Jr. cc:

Breyer & Associates PC