

March 11, 2008

Mr. Lawrence D. McGovern  
Chief Financial Officer  
Heritage Commerce Corp.  
150 Almaden Boulevard  
San Jose, CA 95113

**Re:**

**Form 10-K for the fiscal year ended December 31, 2006  
File No. 0-23877**

Dear Mr. McGovern:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Sharon M. Blume  
Reviewing Accountant