



DIVISION OF  
CORPORATION FINANCE

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

March 31, 2010

*Sent via U.S. Mail and facsimile to (559)323-3310*

David A. Kinross  
Senior Vice President and Chief Financial Officer  
Central Valley Community Bancorp  
7100 North Financial Drive  
Fresno, CA 93720

**RE: Central Valley Community Bancorp  
Form 10-K for Fiscal Year Ended December 31, 2008  
Filed March 19, 2009  
Form 10-Q for the Period Ended September 30, 2009  
Filed November 13, 2009  
File No. 000-31977**

Dear Mr. Kinross,

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

Sincerely,

Kevin W. Vaughn  
Accounting Branch Chief