

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

February 2, 2011

Mr. Dennis R. Woods Chief Executive Officer United Security Bancshares. 2126 Inyo Street Fresno, California 93721

**Re:** United Security Bancshares.

Form 10-K for the year ended December 31, 2009

File No. 000-32987

Dear Mr. Woods:

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

Sincerely,

Michael R. Clampitt Senior Attorney