



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0306

Mail Stop 4720

August 6, 2009

Bart Hill, President
San Joaquin Bancorp
1000 Truxtun Avenue
Bakersfield, CA 93301

**Re: San Joaquin Bancorp
Item 4.02 Form 8-K
Filed July 22, 2009
File No. 000-52165**

Dear Mr. Hill:

We have completed our review of your Item 4.02 Form 8-K and have no further comments at this time.

Sincerely,

Babette Cooper
Staff Accountant