



DIVISION OF  
CORPORATION FINANCE

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

August 6, 2008

Mail Stop 4561

Kevin R. Watson  
Executive Vice President and Chief Financial Officer  
North Valley Bancorp  
300 Park Marina Circle  
Redding, California 96001  
By U.S. Mail and facsimile to (530) 243-1755

**Re: North Valley Bancorp**  
**Form 10-K for the Fiscal Year ended December 31, 2007**  
**Form 10-Q for the period ended March 31, 2008**  
**File No. 000-10652**

Dear Mr. Watson:

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

Sincerely,

John P. Nolan  
Senior Assistant Chief Accountant