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July 17, 2017

VIA EDGAR AND OVERNIGHT DELIVERY

Ms. Era Anagnosti
Legal Branch Chief
Office of Financial Services
U.S. Securities and Exchange Commission
100 F. Street, N.E.
Washington, D.C. 20549

**Re: RBB Bancorp
Amendment No. 2 to Registration Statement on Form S-1
Filed on June 28, 2017
File No. 333-219018**

Dear Ms. Anagnosti:

On behalf of RBB Bancorp, a California corporation (the "Company"), we are submitting this letter in response to further discussions with the accounting staff (the "Staff") of the Securities and Exchange Commission (the "Commission") with respect to the above-referenced Registration Statement on Form S-1 (the "Registration Statement"). The Company is concurrently filing Amendment No. 2 ("Amendment No. 2") to the Registration Statement with the Commission via EDGAR, and five courtesy copies of Amendment No. 2 marked to show changes to the Registration Statement are being sent under separate cover.

Amendments addressing our discussion with the Staff appear on pages 15, 16, 17, 22, 57, 75, 80, 94, 96 and 97 of Amendment No. 2. After reviewing ASC 855, the Company and its accountants agree that the payment on the guarantee for the second SBA loan described on page 75, which has now been received from the SBA, is a second quarter event, and the March 31, 2017 financial statements will not be revised.

In addition, after discussions with Mr. David Gessert, we have amended (i) Legal Proceedings on Page 129 to provide that the referenced litigation is immaterial, and (ii) Exhibit 5.1.

Please contact the undersigned at (949) 851-6125 or lphansen@lphansenlaw.com if you have any questions regarding the foregoing.

Very truly yours,

/s/ Loren P. Hansen

Loren P. Hansen

cc: Yee Phong (Alan) Thian, Chairman, President and Chief Executive Officer, RBB Bancorp
David Morris, Chief Financial Officer, RBB Bancorp
Mr. Norman Antin, Holland & Knight
Mr. Jeffrey Haas, Holland & Knight