

Mail Stop 4720

February 24, 2010

Patrick Sheaffer  
Chairman and Chief Executive Officer  
Riverview Bancorp, Inc.  
900 Washington Street, Suite 900  
Vancouver, Washington 98660

**Re: Riverview Bancorp, Inc.  
Form 10-K for Fiscal Year Ended March 31, 2009  
Filed June 12, 2009  
File No. 000-22957**

Dear Mr. Sheaffer:

We have completed our review of your Form 10-K for fiscal year ended March 31, 2009 and have no further comments at this time.

Sincerely,

Michael R. Clampitt  
Staff Attorney

CC: By Fax: (703) 883-2511  
John F. Breyer, Jr., Esq.  
Breyer & Associates PC