



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 4720

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

February 17, 2010

*By U.S. Mail and Facsimile to: (843) 724-1523*

William L. Hiott, Jr.  
Executive Vice President and Treasurer  
Bank of South Carolina Corporation  
256 Meeting Street  
Charleston, SC 29401

**Re: Bank of South Carolina Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Form 10-Q for the Quarterly Period Ended June 30, 2009  
File No. 000-27702**

Dear Mr. Hiott:

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

Sincerely,

Christian Windsor  
Special Counsel