

December 18, 2009

Mr. James A. White  
Chief Financial Officer  
Superior Bancorp  
17 North 20<sup>th</sup> Street  
Birmingham, Alabama 35203

**Re: Superior Bancorp**  
**Item 4.02 Form 8-K Filed November 3, 2009**  
**File No. 000-25033**

Dear Mr. White:

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

Sincerely,

Hugh West  
Accounting Branch Chief