

Mail Stop 4561

September 7, 2007

Mr. David Hollaway
Chief Financial Officer
Prosperity Bancshares, Inc.
Prosperity Bank Plaza
4295 San Felipe
Houston, TX 77027

**Re: Prosperity Bancshares, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2006
File No. 000-25051**

Dear Mr. Hollaway:

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

Sincerely,

Donald Walker
Senior Assistant Chief Accountant