



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

DIVISION OF  
CORPORATION FINANCE

December 17, 2019

Michael D. Dowling  
Chief Financial Officer  
Southern First Bancshares, Inc.  
100 Verdae Boulevard  
Suite 100  
Greenville, SC 29606

**Re: Southern First Bancshares, Inc.**  
**Registration Statement on Form S-4**  
**Filed December 12, 2019**  
**File No. 333-235465**

Dear Mr. Dowling:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Sonia Bednarowski at 202-551-3666 or Dietrich King at 202-551-8071 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance