



DIVISION OF
CORPORATION FINANCE

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

February 14, 2011

Mr. Dennis A. Long
President and Chief Executive Officer
Pacific Financial Corporation
1101S. Boone Street
Aberdeen, Washington 98520

Re: Pacific Financial Corporation
Form 10-K for the year ended December 31, 2009, filed March 22, 2010
Schedule 14A, filed March 30, 2010
Form 10-Q for the quarterly periods ended March 31, June 30 and
September 30, 2010
File No. 000-29829

Dear Mr. Long:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Michael R. Clampitt
Senior Attorney