



DIVISION OF
CORPORATION FINANCE

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

March 17, 2010

Paul R. Garrigues
Chief Financial Officer
Coastal Banking Company, Inc.
36 Sea Island Parkway
Beaufort, SC 29907

Re: Coastal Banking Company, Inc.
Form 10-K for Fiscal Period Ended December 31, 2008
Form 10-Q for Fiscal Period Ended September 30, 2009
File No. 001-06368

Dear Mr. Garrigues:

We have completed our review of your Form 10-K for the Fiscal Year Ended December 31, 2008 and Form 10-Q for the Fiscal Period Ended September 30, 2009 and have no further comments at this time.

Sincerely,

Paul Cline
Senior Accountant