

Mail Stop 4561

November 13, 2007

*By U.S. Mail and facsimile to (863) 297-8152*

Mr. James J. Antal  
SVP & Chief Financial Officer  
CenterState Banks of Florida, Inc.  
1101 First Street South, Suite 202  
Winter Haven, Florida 33880

**RE: CenterState Banks of Florida, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed March 12, 2007  
File No. 0-32017**

Dear Mr. Antal:

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

Sincerely,

Hugh West  
Accounting Branch Chief