



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

January 30, 2017

Via E-mail

Jennifer Idell

Senior Vice President and Chief Financial Officer

CenterState Banks, Inc.

1101 First Street South

Winter Haven, FL 33880

**Re: CenterState Banks, Inc.  
Registration Statement on Form S-4  
Filed January 18, 2017  
File No. 333-215609**

Dear Ms. Idell:

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 me at (202) 551-3552 with any questions.

Sincerely,

/s/ David Lin

David Lin  
Staff Attorney  
Office of Financial Services

cc: John P. Greeley, Esq.  
Beth DeSimone, Esq.