



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4561

December 4, 2008

Eric J. Wedeen
Chief Financial Officer
Community Financial Shares, Inc.
357 Roosevelt Road
Glen Ellyn, IL 60137

**Re: Community Financial Shares, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed November 10, 2008
File No. 000-51296**

Dear Mr. Wedeen:

We have completed our review of your Preliminary Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

William C-L Friar
Senior Financial Analyst