



DIVISION OF
CORPORATION FINANCE

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

April 3, 2009

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

**Re: Community Financial Shares, Inc.
Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A
Filed April 1, 2009
File No. 000-51296**

Dear Mr. Wedeen:

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

Sincerely,

Jessica Livingston
Staff Attorney

cc: (facsimile only)
Stephen F. Donahoe
Kilpatrick Stockton