



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

November 19, 2008

Robert T. Braswell  
President and Chief Executive Officer  
Carolina Bank Holdings, Inc.  
528 College Road  
Greensboro, NC 27410

**Re: Carolina Bank Holdings, Inc.**  
**Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A**  
**Filed November 13, 2008**  
**File No. 000-31877**

Dear Mr. Braswell:

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

Sincerely,

Jessica Livingston  
Staff Attorney