



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

December 24, 2014

Via E-mail

Robert T. Braswell
President and Chief Executive Officer
Carolina Bank Holdings, Inc.
101 North Spring Street
Greensboro, NC 27401

Re: Carolina Bank Holdings, Inc.
Form 10-K for the fiscal year ended December 31, 2013
Filed March 21, 2014
File No. 000-31877

Dear Mr. Braswell:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Todd Schiffman

Todd Schiffman
Assistant Director