



DIVISION OF  
CORPORATION FINANCE

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

December 12, 2011

Via E-mail

F. Scott Bauer  
Chairman and Chief Executive Officer  
Southern Community Financial Corporation  
4605 Country Club Road  
Winston-Salem, North Carolina 27104

**Re: Southern Community Financial Corporation  
Form 10-K for the fiscal year ended December 31, 2010  
Filed March 24, 2011  
File No. 000-33227**

Dear Mr. Bauer:

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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/Mark S. Webb

Mark S. Webb  
Legal Branch Chief