



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

December 18, 2008

Douglas J. Hertha  
Chief Financial Officer  
SouthCrest Financial Group, Inc.  
600 North Glynn Street  
Fayetteville, GA 30214

**Re: SouthCrest Financial Group, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed November 18, 2008  
File No. 000-51287**

Dear Mr. Hertha:

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

Sincerely,

Kathryn McHale  
Staff Attorney