

Mail Stop 4561

May 8, 2009

John E. Wilkinson  
President and CEO  
First State Financial Corporation  
22 S. Links Avenue  
Sarasota, Florida 34236

**Re:**

**First State Financial Corporation  
Item 4.02 Form 8-K and Form 8-K/A filed April 23, 2009 and May 5, 2009  
File No. 000-50992**

Dear Mr. Wilkinson:

We have completed our review of your Form 8-Ks and have no further comments at this time.

Sincerely,

Hugh West  
Accounting Branch Chief