



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

August 31, 2009

Mr. John W. Hobbs
Chief Financial Officer
CommunitySouth Financial Corporation
6602 Calhoun Memorial Hwy
Easley, South Carolina 29640

Re: CommunitySouth Financial Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 30, 2009
Form 10-Q for the Quarterly Period Ended June 30, 2009
File No. 0-51896

Dear Mr. Hobbs:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director