



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

DIVISION OF
CORPORATION FINANCE

June 18, 2014

Via E-mail

Christopher G. Marshall
Chief Financial Officer
Capital Bank Financial Corp.
121 Alhambra Plaza Suite 1601
Coral Gables, Florida 33134

Re: Capital Bank Financial Corp.
Form 10-K for Fiscal Period Ended December 31, 2013
Filed February 28, 2014
File No. 001-35655

Dear Mr. Marshall:

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/ Gus Rodriguez

Gus Rodriguez
Accounting Branch Chief