



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

August 29, 2017

Mr. Roger D. Plemens  
President and Chief Executive Officer  
Entegra Financial Corp.  
14 One Center Court  
Franklin, NC 28734

**Re: Entegra Financial Corp.  
Registration Statement on Form S-4  
Filed August 23, 2017  
File No. 333-220107**

Dear Mr. Plemens:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact David Gessert at (202) 551-2326 with any questions.

Sincerely,

/s/ Era Anagnosti

Era Anagnosti  
Legal Branch Chief  
Office of Financial Services