



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

April 9, 2018

Jerry L. Ocheltree  
President and Chief Executive Officer  
Carolina Trust BancShares, Inc.  
901 East Main Street  
Lincolnton, NC 28092

**Re: Carolina Trust BancShares, Inc.  
Registration Statement on Form S-1  
Filed April 6, 2018  
File No. 333-224178**

Dear Mr. Ocheltree:

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 Eric Envall, Staff Attorney, at (202) 551-3234 with any questions.

Sincerely,

/s/ Era Anagnosti

Era Anagnosti  
Acting Assistant Director  
Office of Financial Services