



DIVISION OF
CORPORATION FINANCE

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

April 22, 2009

Dennis S. Hudson, III
Chairman & Chief Executive Officer
Seacoast Banking Corporation of Florida
815 Colorado Avenue
Stuart, FL 34994

**Re: Seacoast Banking Corporation of Florida
Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A
Filed April 20, 2009
File No. 000-13660**

Dear Mr. Hudson:

We have completed our limited review of your Preliminary Proxy Statement on Schedule 14A and related filings and have no further comments at this time.

Sincerely,

Kathryn McHale
Staff Attorney