

Mail Stop 4561

November 14, 2008

R. Stan Puckett  
Chairman of the Board and Chief Executive Officer  
Green Bankshares, Inc.  
100 North Main Street  
P.O.Box 1120  
Greeneville, TN 37743

**Re: Green Bankshares, Inc.  
Schedule 14A  
Filed October 31, 2008  
File No. 000-14289**

Dear Mr. Puckett:

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

Sincerely,

Jessica Livingston  
Staff Attorney