

May 12, 2006

Mail Stop 4561

By U.S. Mail and Facsimile to (843) 529-5929

Susan E. Baham
Executive Vice President and Chief Financial Officer
First Financial Holdings, Inc.
34 Broad Street
Charleston, SC 29401

**Re: First Financial Holdings, Inc.
Form 10-K for Fiscal Year Ended September 30, 2005
Filed December 14, 2005
File No. 000-17122**

Dear Ms. Baham:

We have completed our limited review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin W. Vaughn
Accounting Branch Chief