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December 20, 2007

Securities and Exchange Commission
Washington, D.C. 20549

Ladies and Gentlemen:

We were previously principal accountants for First Financial Holdings, Inc. and, under the date of December 14, 2007, we reported on the consolidated financial statements of First Financial Holdings, Inc. as of and for the years ended September 30, 2007 and 2006, and under the date of December 14, 2007, we reported on the effectiveness of internal control over financial reporting as of September 30, 2007. On November 26, 2007, we were notified the auditor-client relationship with KPMG LLP will cease upon completion of the audits of First Financial Holdings, Inc.'s consolidated financial statements as of and for the year ended September 30, 2007 and the effectiveness of internal control over financial reporting as of September 30, 2007, and the issuance of our reports thereon. On December 14, 2007, we completed our audits and the auditor-client relationship ceased. We have read First Financial Holdings Inc.'s statements included under Item 4.01 of its Form 8-K/A dated December 20, 2007, and we agree with such statements, except that we are not in a position to agree or disagree with First Financial Holdings, Inc.'s statement that the change was approved by the audit committee of the board of directors, which subsequently advised the board of directors of its decision.

Very truly yours,

KPMG LLP