



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-5546

Mail Stop 4561

June 03, 2008

*By U.S. Mail and facsimile to (864) 239-6423*

Mr. James R. Gordon  
EVP & Chief Financial Officer  
The South Financial Group, Inc.  
102 Main Street  
Greenville, SC 29601

**RE: The South Financial Group, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2007  
Form 10-Q for Fiscal Quarter Ended March 31, 2008  
File No. 000-15083**

Dear Mr. Gordon:

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

Sincerely,

Hugh West  
Accounting Branch Chief