

Mail Stop 4720

July 31, 2009

H. Lynn Harton
Chief Executive Officer
The South Financial Group, Inc.
102 South Main Street
Greenville, South Carolina 29601

**Re: The South Financial Group, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed June 30, 2009
File No. 000-15083**

Dear Mr. Harton:

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

Sincerely,

Gregory Dundas
Senior Counsel