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