

Mail Stop 4561

June 14, 2007

Mr. R. Jerry Giles
Senior Vice President and Chief Financial Officer
Community Financial Corporation
38 North Central Avenue
Staunton, VA 24401

**Re: Community Financial Corporation
Form 10-K for the Fiscal Year Ended March 31, 2006
Filed June 26, 2006
File No. 0-18265**

Dear Mr. Giles:

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

Sincerely,

John P. Nolan
Accounting Branch Chief