



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0306

Mail Stop 4720

January 27, 2011

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

**Re: Community Financial Corporation  
Form 10-K for the Fiscal Year Ended  
March 31, 2009**

Dear Mr. Giles:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

John P. Nolan  
Senior Assistant Chief Accountant