



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

November 21, 2008

R. Daniel Blanton  
President & Chief Executive Officer  
Southeastern Bank Financial Corporation  
3530 Wheeler Road  
Augusta, GA 30909

**Re: Southeastern Bank Financial Corporation  
Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A  
Filed November 13, 2008  
File No. 000-24172**

Dear Mr. Blanton:

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

Sincerely,

Jessica Livingston  
Staff Attorney