



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

June 29, 2017

Deanna W. Hart  
Executive Vice President and Chief Financial Officer  
Four Oaks Fincorp, Inc.  
6114 U.S. 301 South  
Four Oaks, NC 27524

**Re: Four Oaks Fincorp, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2016**  
**Filed March 30, 2017**  
**Form 10-K/A for the fiscal year ended December 31, 2016**  
**Filed June 23, 2017**  
**File No. 000-22787**

Dear Ms. Hart:

We have completed our review of your filings. We remind you that our comment or changes to disclosure in response to our comment do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Michael Volley

Michael Volley  
Staff Accountant  
Office of Financial Services