

November 3, 2007

Mail Stop 4561

Gary F. Hoskins
Chief Financial Officer
Citizens South Banking Corporation
519 South New Hope Road
Gastonia, North Carolina 28054

**Re: Citizens South Banking Corporation
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 15, 2007
File No. 000-23971**

Dear Mr. Hoskins:

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

Sincerely,

Sharon M. Blume
Reviewing Accountant