



DIVISION OF  
CORPORATION FINANCE

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

April 26, 2023

R. Arthur Seaver, Jr.  
Chief Executive Officer  
Southern First Bancshares, Inc.  
6 Verdae Boulevard  
Greenville, South Carolina 29607

**Re: Southern First Bancshares, Inc.**  
**Registration Statement on Form S-3**  
**Filed April 17, 2023**  
**File No. 333-271291**

Dear R. Arthur Seaver:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact John Stickel at 202-551-3324 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance