November 14, 2008

R. Stan Puckett Chairman of the Board and Chief Executive Officer Green Bankshares, Inc. 100 North Main Street P.O.Box 1120 Greeneville, TN 37743

> Re: Green Bankshares, Inc. Schedule 14A

Filed October 31, 2008 File No. 000-14289

Dear Mr. Puckett:

We have completed our limited review of your Preliminary Schedule 14A and related filings and have no further comments at this time.

Sincerely,

Jessica Livingston Staff Attorney