



DIVISION OF  
CORPORATION FINANCE

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

November 19, 2009

*By U.S. Mail and facsimile: (212) 218-2808*

Lowell S. Dansker  
Chairman and Chief Executive Officer  
Interinvest Bancshares Corporation  
One Rockefeller Plaza, Suite 400  
New York, New York 10020-2002

**Re: Interinvest Bancshares Corporation  
Form 10-K for December 31, 2008  
Definitive Proxy Statement filed March 31, 2009  
File Number 000-23377**

Dear Mr. Dansker:

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

Sincerely,

Eric Envall  
Staff Attorney