



DIVISION OF  
CORPORATION FINANCE

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

February 10, 2026

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

**Re: Southern First Bancshares, Inc.  
Registration Statement on Form S-3  
Filed February 06, 2026  
File No. 333-293279**

Dear R. Arthur Seaver, Jr.:

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 Robert Arzonetti at 202-551-8819 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Brittany M. McIntosh