



DIVISION OF  
CORPORATION FINANCE

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

November 7, 2024

Jeptha E. Larkin  
Chief Financial Officer  
Capital City Bank Group, Inc.  
217 North Monroe Street  
Tallahassee, FL 32301

**Re: Capital City Bank Group, Inc.**  
**Amendment No. 2 to Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 000-13358**

Dear Jeptha E. Larkin:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Finance