

January 28, 2010

Michael R. Moore  
Chief Financial Officer  
Capital Bank Corporation  
333 Fayetteville Street, Suite 700  
Raleigh, North Carolina 27601

**Re: Capital Bank Corporation  
Form 10-K for December 31, 2008  
File Number 0-30062**

Dear Mr. Moore:

This is to let you know that we have completed our review of the above referenced filing and have no further comments.

If you have any questions please contact David S. Lyon at 202-551-3421.

Sincerely,

Kathryn McHale  
Senior Attorney