



DIVISION OF
CORPORATION FINANCE

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

April 28, 2009

Steven J. Haack
Chief Financial Officer
WGNB Corp.
201 Maple Street
Carrollton, GA 30117

**Re: WGNB Corp.
Preliminary Proxy Statement on Schedule 14A
Filed April 17, 2009
File No. 001-34147**

Dear Mr. Haack:

We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Preliminary Proxy Statement on Schedule 14A

1. Please provide an update on the status of your ongoing public offering in the filing.
2. We note your statement on page 28 that the number of shares of common stock you currently have authorized would be insufficient to complete a transaction under your pending Capital Purchase Program application. However, based on the number of shares of common stock you disclose as currently authorized, outstanding and reserved for

issuance under currently existing agreements, it appears that you have sufficient shares of common stock authorized to complete a transaction under your application. Please revise your disclosure to indicate the maximum number of shares of common stock that would be issuable to Treasury in connection with your application (i.e., the number of shares issuable upon exercise of the warrant) and confirm whether you currently have sufficient common stock authorized to engage in a transaction under your application.

Closing Comments

As appropriate, please amend your filing and respond to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

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Please contact Michael Seaman at (202) 551-3366 or me at (202) 551-3464 with any questions.

Sincerely,

Kathryn McHale
Staff Attorney

cc: (facsimile only)

Karen K. Leach
Chorey, Taylor & Feil