



DIVISION OF
CORPORATION FINANCE

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

April 29, 2009

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

**Re: WGNB Corp.
Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A
Filed April 29, 2009
File No. 001-34147**

Dear Mr. Haack:

We have completed our limited review of your Preliminary Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

Kathryn McHale
Staff Attorney

cc: (facsimile only)

Karen K. Leach
Chorey, Taylor & Feil