

Mail Stop 4561

April 18, 2007

Mr. James G. Graham  
President and Chief Executive Officer  
Waccamaw Bankshares, Inc.  
110 North J.K. Powell Boulevard  
Whiteville, NC 28472

**Re: Waccamaw Bankshares, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 30, 2007**  
**File No. 001-33046**

Dear Mr. Graham:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John P. Nolan  
Accounting Branch Chief