

Mail Stop 4561

April 28, 2008

James G. Graham
President and Chief Executive Officer
Waccamaw Bankshares, Inc.
110 N. Powell Boulevard
Whiteville, NC 28472

**Re: Waccamaw Bankshares, Inc.
Item 4.01 Form 8-K/A
Filed April 25, 2008
File No. 001-33046**

Dear Mr. Graham:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Benjamin Phippen
Staff Accountant