

Mail Stop 4561

November 29, 2007

David A. Curtis, Chief Financial Officer
FNB Bancorp
975 El Camino Real
South San Francisco, CA 94080

**Re: FNB Bancorp
Form 10-K for Fiscal Year Ended
December 31, 2006**

Dear Mr. Curtis:

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