



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4561

October 24, 2008

Mr. Edward C. Ashby, III
President and Chief Executive Officer
Surrey Bancorp
145 North Renfro Street (P.O. Box 1227)
Mount Airy, NC 27030
Via Facsimile (336) 789-3687 and US Mail

Re: Surrey Bancorp (the "Company")
Form 10-K for the Year Ended December 31, 2007
Form 10-K/A filed July 30, 2008
Form 10-K/A filed October 20, 2008
File No. 000-50313

Dear Mr. Ashby:

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
Senior Assistant Chief Accountant