

Mail Stop 4561

December 22, 2008

Charles R. Valade  
President and Chief Executive Officer  
CNB Financial Corp.  
33 Waldo Street  
Worcester, Massachusetts 01613

**Re: CNB Financial Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed December 9, 2008  
File No. 000-51685**

Dear Mr. Valade:

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

Sincerely,

Eric Envall  
Staff Attorney