



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

July 14, 2009

Mail Stop 4720

Mr. Charlie T. Loverling  
Chief Financial Officer  
Congaree Bancshares, Inc.  
1201 Knox Abbott Drive  
Cayce, SC 29033

Re: **Congaree Bancshares, Inc.**  
**Form 10-KSB for the Fiscal Year Ended December 31, 2007**  
**Forms 10-Q for the Fiscal Quarters Ended March 31, 2008, June 30,**  
**2008 and September 30, 2008**  
**File No. 000-52592**

Dear Mr. Loverling:

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

Sincerely,

Hugh West  
Branch Chief