

Mail Stop 4561

October 31, 2007

Richard Haston  
Chief Financial Officer  
Cadence Financial Corporation  
301 East Main Street  
PO Box 1187  
Starkville, Mississippi 39760

**RE: Cadence Financial Corporation  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed March 14, 2007  
File No. 001-15773**

Dear Mr. Haston,

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

Sincerely,

Kevin W. Vaughn  
Branch Chief