



DIVISION OF  
CORPORATION FINANCE

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

March 29, 2011

Lawrence A. Heilbronner  
Executive Vice President and Chief Financial Officer  
Canandaigua National Corporation  
72 South Main Street  
Canandaigua, NY 14424

**Re: Canandaigua National Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed February 13, 2009**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed February 12, 2010**  
**File No. 000-18562**

Dear Mr. Heilbronner:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Christian Windsor  
Senior Attorney