



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