

Mail Stop 4561

April 6, 2007

Mr. John C. Pollok  
Chief Financial Officer  
SCBT Financial Corporation  
520 Gervais Street  
Columbia, SC 29201

**Re: SCBT Financial Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed March 15, 2007  
File No. 001-12669**

Dear Mr. Pollok:

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

Sincerely,

John P. Nolan  
Accounting Branch Chief