

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