

Mail Stop 4561

November 26, 2008

Robert R. Hill, Jr.  
President and Chief Executive Officer  
SCBT Financial Corporation  
520 Gervais Street  
Columbia, South Carolina 29201

**Re: SCBT Financial Corporation  
Schedule 14A  
Filed November 13, 2008  
File No. 001-12669**

Dear Mr. Hill:

We have completed our review of your Schedule 14A and related filings and have no further comments at this time.

Sincerely,

Kathryn McHale  
Staff Attorney