



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4720

November 6, 2009

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

Re: SCBT Financial Corporation
Form 10-K for Fiscal Year Ended December 31, 2008
File No. 001-12669

Dear Mr. Hill:

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

Sincerely,

Christian Windsor
Special Counsel