



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