

December 4, 2007

Mail Stop 4561

Mr. W. Jennings Duncan  
President and Chief Executive Officer  
CNB Corporation  
1400 Third Avenue  
P.O. Box 320  
Conway, South Carolina 29528

**Re: CNB Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed March 19, 2007**  
**Forms 10-Q for Fiscal Quarters Ended**  
**March 31, 2007, June 30, 2007, and September 30, 2007**  
**File Number: 000-24523**

Dear Mr. Duncan:

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