

Mail Stop 4561

December 24, 2008

Michael C. Miller
Chairman and President
FNB United Corp.
150 South Fayetteville Street
Asheboro, North Carolina 27203

**Re: FNB United Corp.
Preliminary Proxy Statement on Schedule 14A
Filed December 9, 2008
File No. 000-13823**

Dear Mr. Miller:

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

Sincerely,

Eric Envall
Staff Attorney