

SECURITIES AND EXCHANGE COMMISSION

FORM UPLOAD

SEC-originated letters to filers

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FILED FOR

CNB CORP /SC/

CIK:[764581](#) | IRS No.: **570792402** | State of Incorp.:**SC** | Fiscal Year End: **1231**

Type: **UPLOAD**

SIC: **6021** National commercial banks

Mailing Address

*1400 THIRD AVE PO BOX
320
CONWAY SC 29526*

Business Address

*1400 THIRD AVE
P O BOX 320
CONWAY SC 29526
(843) 248-5721*

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