

SECURITIES AND EXCHANGE COMMISSION

FORM CORRESP

Correspondence

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**FILER**

**CB Financial CORP**

CIK: **1329385** | IRS No.: **202928613** | State of Incorp.: **NC** | Fiscal Year End: **1231**  
Type: **CORRESP**  
SIC: **6022** State commercial banks

Mailing Address  
*P.O. BOX 8189*  
*WILSON NC 27893*

Business Address  
*3710 NASH STREET NORTH*  
*WILSON NC 27896*  
*(252) 243-5588*

November 30, 2007

**VIA EDGAR FILING**

Securities and Exchange Commission  
Division of Corporation Finance  
Special Counsel  
Office of Mergers and Acquisitions  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Celeste M. Murphy

CB Financial Corp. Schedule 13E-3 and Preliminary Proxy  
Re: Statement on Schedule 14A filed October 25, 2007  
SEC File Nos.: 005-83216 and 000-51351

Dear Ms. Murphy:

As requested by your office's comment letter dated November 9, 2007, I am providing on behalf of CB Financial Corp. (the "Company") the following acknowledgements you requested related to the above-referenced filings (the "filings").

1. The Company is responsible for the adequacy and accuracy of the disclosure in the filings;
2. Staff comments or changes to disclosure in response to staff comments in the filings reviewed by the staff do not foreclose the Commission from taking any action with respect to the filings; and
3. The Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely,

/s/ Norman B. Osborn

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Norman B. Osborn  
President and CEO