

Mail Stop 4561

November 21, 2008

Gary M. Adams
Chief Financial Officer
ECB Bancorp, Inc.
Post Office Box 337
Engelhard, North Carolina 27824

**Re: ECB Bancorp, Inc.
Schedule 14A
Filed November 5, 2008
File No. 000-24753**

Dear Mr. Adams:

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

Sincerely,

William Friar
Senior Financial Analyst