December 22, 2008

Charles R. Valade President and Chief Executive Officer CNB Financial Corp. 33 Waldo Street Worcester, Massachusetts 01613

Re: CNB Financial Corp.

Preliminary Proxy Statement on Schedule 14A

Filed December 9, 2008 File No. 000-51685

Dear Mr. Valade:

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