

July 30, 2009

Mail Stop 4720

Mr. William F. Falger  
President & Chief Executive Officer  
CNB Financial Corporation  
1 South Second Street  
P.O. Box 42  
Clearfield, Pennsylvania 16830

**Re: CNB Financial Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed March 14, 2008**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**Filed March 13, 2009**  
**Forms 10-Q for Fiscal Quarter Ended March 31, 2008,**  
**June 30, 2008, September 30, 2008, and March 31, 2009**  
**File Number: 000-13396**

Dear Mr. Falger:

We have completed our reviews of your Forms 10-K and related filings and have no further comments at this time.

Sincerely,

John P. Nolan  
Senior Assistant Chief Accountant