

Mail Stop 4561

December 24, 2008

Michael C. Miller  
Chairman and President  
FNB United Corp.  
150 South Fayetteville Street  
Asheboro, North Carolina 27203

**Re: FNB United Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed December 9, 2008  
File No. 000-13823**

Dear Mr. Miller:

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