

Mail Stop 4561

September 30, 2008

Gregory J. Dawson  
Chief Financial and Accounting Officer  
Kentucky Bancshares, Inc.  
P.O. Box 157  
Paris, Kentucky 40362-0157

**Re: Kentucky Bancshares, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2007  
Form 10-K/A #1 for Fiscal Year Ended December 31, 2007  
Form 10-K/A #2 for Fiscal Year Ended December 31, 2007  
Form 10-K/A #3 for Fiscal Year Ended December 31, 2007  
File No. 000-52589**

Dear Mr. Dawson:

We have completed our review of your Forms 10-K and 10-K/A and have no further comments at this time.

Sincerely,

Kevin W. Vaughn  
Accounting Branch Chief