

Mail Stop 4561

December 26, 2007

Mr. Stephen W. Haley
Executive Vice President and Chief Financial Officer
Farmers & Merchants Bancorp
111 W. Pine Street
Lodi, CA 95240

**Re: Farmers & Merchants Bancorp
Form 10-K for the Fiscal Year Ended December 31, 2006
File No. 000-26099**

Dear Mr. Haley:

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

Sincerely,

John P. Nolan
Accounting Branch Chief