

Mail Stop 4561

November 26, 2008

Terry Hester
Chief Financial Officer
Colony Bankcorp, Inc.
115 South Grant Street
Fitzgerald, Georgia 31750

**Re: Colony Bankcorp, Inc.
Schedule 14A
Filed October 30, 2008
File No. 000-12436**

Dear Mr. Hester:

We have completed our review of your Schedule 14A and related filings and have no further comments at this time.

Sincerely,

William Friar
Senior Financial Analyst