

October 27, 2009

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

**Re: Colony Bankcorp, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
File No. 000-12436**

Dear Mr. Hester:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2008, and we have no further comments.

Sincerely,

Gregory Dundas
Attorney Adviser