By U.S. Mail and Facsimile to: (502) 227-1692

Doug Carpenter Senior Vice President, Secretary and Chief Financial Officer Farmers Capital Bank Corporation P.O. Box 309, 202 West Main Street Frankfort, Kentucky 40601

> Re: Farmers Capital Bank Corporation Form 10-K for the Fiscal Year Ended December 31, 2007 File No. 000-14412

Dear Mr. Carpenter:

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

Sincerely,

David Lyon Senior Financial Analyst