

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