

Mail Stop 4561

January 31, 2008

D. Michael Kramer
Chief Executive and acting Financial Officer
Ohio Legacy Corp
2375 Benden Drive Suite C
Wooster, OH 44691

**Re: Ohio Legacy Corp
Form 10-KSB for Fiscal Year Ended
December 31, 2006
Filed April 2, 2007
File No. 0-31673**

Dear Mr. Kramer:

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

Sincerely,

John P. Nolan
Accounting Branch Chief