



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

June 9, 2010

R. Clay Hulette
Vice President, Chief Financial Officer and Treasurer
Kentucky First Federal Bancorp
479 Main Street
Hazard, Kentucky 41702

Re: Kentucky First Federal Bancorp
Form 10-K for the Fiscal Year Ended June 30, 2009
File No. 0-51176

Dear Mr. Hulette:

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

Sincerely,

David Irving
Reviewing Accountant