

Mail Stop 4561

February 17, 2009

Ms. Michele E. LoBianco  
Chief Financial Officer, Secretary and Treasurer  
First Guaranty Bancshares, Inc.  
400 East Thomas Street  
Hammond, LA 70401

**Re: First Guaranty Bancshares, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2007  
File No. 000-52748**

Dear Ms. LoBianco:

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

Sincerely,

Amit Pande  
Accounting Branch Chief