

Mail Stop 4561

June 6, 2007

William M. Salters
Chief Financial Officer
Britton & Koontz Capital Corporation
500 Main Street
Natchez, Mississippi 39120

**RE: Britton & Koontz Capital Corporation
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 14, 2007
Form 8-K filed April 12, 2007
Form 10-Q for Fiscal Quarter Ended March 31, 2007
Filed May 15, 2007
File No. 001-33009**

Dear Mr. Salters,

We have completed our review of the above filings and have no further comments at this time.

Sincerely,

Kevin W. Vaughn
Accounting Branch Chief