



DIVISION OF  
CORPORATION FINANCE

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

March 9, 2010

*Sent via U.S. Mail and facsimile to (601) 445-2488*

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

**RE: Britton & Koontz Capital Corporation  
Form 10-Q for the Period Ended September 30, 2009  
File No. 001-33009**

Dear Mr. Salters,

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

Sincerely,

Kevin W. Vaughn  
Accounting Branch Chief