



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

August 7, 2009

*By U.S. Mail and facsimile (207) 563-6853*

Daniel R. Daigneault  
President and Chief Executive Officer  
The First Bancorp, Inc.  
223 Main Street  
Damariscotta, Maine 04543

**Re: The First Bancorp, Inc.  
Form 10-K for December 31, 2008  
Form 10-Q for March 31, 2009  
Form 8-K filed January 21, 2009  
Definitive Proxy Statement filed March 13, 2009  
Definitive Proxy Statement filed December 4, 2008  
File Number 0-26589**

Dear Mr. Daigneault:

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

Sincerely,

Eric Envall  
Staff Attorney