



DIVISION OF  
CORPORATION FINANCE

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

October 1, 2008

Mail Stop 4561

Kevin Sipes  
Executive Vice President, Chief Financial Officer and Chief Accounting Officer  
Republic Bancorp, Inc.  
601 West Market Street  
Louisville, Kentucky 40202  
By U.S. Mail and facsimile to (502) 584-3795

**Re: Republic Bancorp, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2007**  
**Form 10-Q for the quarterly period ended March 31, 2008**  
**Form 10-Q/As for the quarterly period ended March 31, 2008**  
**Form 10-Q for the quarterly period ended June 30, 2008**  
**File No. 000-24649**

Dear Mr. Sipes:

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

Sincerely,

John P. Nolan  
Senior Assistant Chief Accountant