

Mail Stop 4561

September 28, 2007

Mr. F. Stephen Ward
Treasurer and Chief Financial Officer
First National Lincoln Corporation
223 Main Street
Damariscotta, ME 04543

**Re: First National Lincoln Corporation
Form 10-K for the Fiscal Year Ended December 31, 2006
File No. 0-26589**

Dear Mr. Ward:

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
Accounting Branch Chief