



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

November 27, 2017

Phillip W. Barnhouse  
Chief Financial Officer  
Porter Bancorp, Inc.  
2500 Eastpoint Parkway  
Louisville, KY 40223

**Re: Porter Bancorp, Inc.**  
**Registration Statement on Form S-3**  
**Filed November 17, 2017**  
**File No. 333-221646**

Dear Mr. Barnhouse:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

You may contact Jessica Livingston, Staff Attorney, at 202-551-3448 with any questions.

Sincerely,

/s/ Era Anagnosti

Era Anagnosti  
Legal Branch Chief  
Office of Financial Services

cc: Alan K. MacDonald, Esq.