



DIVISION OF
CORPORATION FINANCE

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

January 3, 2011

Todd D. Fanning
Executive Vice President and Chief Financial Officer
Princeton National Bancorp, Inc.
606 S. Main Street
Princeton, IL 61356

Re: Princeton National Bancorp, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 29, 2010
Form 10-Q for the Quarterly Period Ended June 30, 2010
Filed July 29, 2010
File No. 000-20050

Dear Mr. Fanning:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Michael Clampitt
Senior Attorney