

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

Mail Stop 4720

August 25, 2009

Mr. E. L. Spencer Jr.
President, Chief Executive Officer, & Chairman of the Board
Auburn National Bancorporation Inc.
100 N. Gay Street
Auburn, Alabama 36830

Re: Auburn National Bancorporation, Inc.

Form 10-K for Fiscal Year Ended December 31, 2008

**Filed March 31, 2009** 

Forms 10-K/A for Fiscal Year Ended December 31, 2008

Filed April 10, 2009 and August 19, 2009

Forms 10-Q for Fiscal Quarters Ended March 31, 2009

and June 30, 2009

File Number: 000-26486

Dear Mr. Spencer:

We have completed our reviews of your Forms 10-KSB, related filings, and amendments and have no further comments at this time.

Sincerely,

John P. Nolan Senior Assistant Chief Accountant