



DIVISION OF
CORPORATION FINANCE

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

November 22, 2010

Mr. Scott M. Cattanach
Principal Financial Officer
PSB Holdings, Inc.
1905 West Stewart Avenue
Wausau, Wisconsin 54401

Re: PSB Holdings, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 15, 2010
Form 10-Q for Fiscal Quarter Ended June 30, 2010
Filed August 16, 2010
File No. 0-26480

Dear Mr. Cattanach:

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

Sincerely,

John P. Nolan
Senior Assistant Chief Accountant