



DIVISION OF  
CORPORATION FINANCE

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

October 19, 2010

*Via U.S. Mail and Facsimile*

Donald E. Roller  
Chairman of the Board  
Jacksonville Bancorp, Inc.  
100 North Laura Street, Suite 1000  
Jacksonville, FL 32202

**Re: Jacksonville Bancorp, Inc.  
Revised Preliminary Proxy Statement on Schedule 14A  
Filed October 13, 2010  
File No. 000-30248**

Dear Mr. Roller:

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

Sincerely,

Matt S. McNair  
Attorney-Adviser

cc: *(by facsimile only)*  
Halcyon E. Skinner  
McGuire Woods  
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