

October 16, 2009

Owen J. Onsum
President and Chief Executive Officer
First Northern Community Bancorp
195 N. First Street,
Dixon, California 95620

**Re: First Northern Community Bancorp
Form 10-K for the Fiscal Year Ended December 31, 2008
File No. 000-30707**

Dear Mr. Onsum:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2008, and we have no further comments.

Sincerely,

Gregory Dundas
Attorney-Adviser