



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4720

July 20, 2009

Via US Mail and Facsimile to (860) 928-2147

Robert J. Halloran, Jr.
President and Treasurer
PSB Holdings, Inc.
40 Main Street
Putnam, CT 06260

Re: PSB Holdings, Inc.
Form 10-K for the fiscal year ended June 30, 2008
Form 10-Q for the quarters ended September 30, 2008,
December 31, 2008, and March 31, 2009
File No. 000-50970

Dear Mr. Halloran:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John P. Nolan
Senior Asst Chief Accountant