



DIVISION OF
CORPORATION FINANCE

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

August 24, 2010

Via U.S. Mail and Facsimile

Maria L. Bouvette
President and CEO
Porter Bancorp, Inc.
2500 Eastpoint Parkway
Louisville, KY 40223

**Re: Porter Bancorp, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed July 29, 2010
File No. 001-33033**

Dear Ms. Bouvette:

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

Sincerely,

Matt S. McNair
Attorney-Adviser

cc: Alan K. MacDonald
Frost Brown Todd LLC