



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

DIVISION OF  
CORPORATION FINANCE

December 10, 2010

*Via U.S. mail and facsimile to (315) 431-9514*

Lisa M. Jones  
Vice President and Principal Financial Officer  
Beacon Federal Bancorp, Inc  
6611 Manlius Center Road  
East Syracuse, NY

**Re: Beacon Federal Bancorp, Inc**  
**Form 10-K for the year ended December 31, 2009**  
**Form 10-Q for the period ended March 31, 2010**  
**Form 10-Q for the period ended June 30, 2010**  
**File No. 001-33713**

Dear Ms. Jones:

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

Sincerely,

Kevin W. Vaughn  
Accounting Branch Chief