



DIVISION OF  
CORPORATION FINANCE

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

August 10, 2009

*Via U.S. Mail and facsimile to (217)365-4592*

Van A. Dukeman  
Chief Executive Officer and President  
First Busey Corporation  
201 West Main Street  
Urbana, Illinois 61801

**RE: First Busey Corporation  
Form 10-K for the Year Ended December 31, 2008  
Form 10-Q for the Period Ended March 31, 2009  
File No. 000-15950**

Dear Mr. Dukeman,

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

Sincerely,

Kevin W. Vaughn  
Accounting Branch Chief