

February 11, 2008

Mail Stop 4561

By U.S. Mail and facsimile to (815) 872-8018

Mr. Todd D. Fanning
Senior Vice President and Chief Financial Officer
606 South Main Street
Princeton, IL 61356

**Re: Princeton Nacional Bancorp
Form 10-K for Fiscal Year December 31, 2006
Form 10-Q for the Quarterly Periods Ended March 31, 2007, June 30,
2007 and September 30, 2007
File No. 000-20050**

Dear Mr. Fanning:

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
Accounting Branch Chief