



DIVISION OF  
CORPORATION FINANCE

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

January 3, 2011

Todd D. Fanning  
Executive Vice President and Chief Financial Officer  
Princeton National Bancorp, Inc.  
606 S. Main Street  
Princeton, IL 61356

**Re: Princeton National Bancorp, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 29, 2010**  
**Form 10-Q for the Quarterly Period Ended June 30, 2010**  
**Filed July 29, 2010**  
**File No. 000-20050**

Dear Mr. Fanning:

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

Sincerely,

Michael Clampitt  
Senior Attorney