



DIVISION OF  
CORPORATION FINANCE

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

June 16, 2010

*By U.S. Mail and facsimile: (215) 538-5790*

Thomas J. Bisko  
President and Chief Executive Officer  
QNB Corp.  
15 North Third Street  
Quakertown, PA 18951

**Re: QNB Corp.  
Form 10-K for fiscal year ended December 31, 2009  
File No. 000-17706**

Dear Mr. Bisko:

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

Sincerely,

Eric Envall  
Staff Attorney