



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

DIVISION OF  
CORPORATION FINANCE

November 22, 2010

Mr. Scott M. Cattanach  
Principal Financial Officer  
PSB Holdings, Inc.  
1905 West Stewart Avenue  
Wausau, Wisconsin 54401

**Re: PSB Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 15, 2010**  
**Form 10-Q for Fiscal Quarter Ended June 30, 2010**  
**Filed August 16, 2010**  
**File No. 0-26480**

Dear Mr. Cattanach:

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

Sincerely,

John P. Nolan  
Senior Assistant Chief Accountant