



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