



DIVISION OF  
CORPORATION FINANCE

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

January 17, 2014

Via E-mail

Robin N. Elliott  
Chief Financial Officer  
First Busey Corporation  
100 W. University Ave.  
Champaign, Illinois 61820

**Re: First Busey Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2012  
Filed March 14, 2013  
Definitive Proxy 14A  
Filed April 17, 2013  
File No. 000-15950**

Dear Mr. Elliott:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Marc Thomas

Marc Thomas  
Reviewing Accountant