



DIVISION OF  
CORPORATION FINANCE

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

March 1, 2011

Mr. David T. Turner  
Chairman of the Board and Chief Executive Officer  
Hawthorn Bancshares, Inc.  
300 Southwest Longview Boulevard  
Lee's Summit, Missouri 64081

**Re: Hawthorn Bancshares, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 15, 2010**  
**Forms 10-Q for Fiscal Quarters Ended March 31, 2010,**  
**June 30, 2010 and September 30, 2010**  
**File No. 000-23636**

Dear Mr. Turner,

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

Sincerely,

Amit Pande  
Accounting Branch Chief