



DIVISION OF  
CORPORATION FINANCE

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

July 24, 2025

Mary Griffin Cummings  
Executive Vice President and General Counsel  
PEOPLES FINANCIAL SERVICES CORP.  
102 E. Drinker Street  
Dunmore, PA 18512

**Re: PEOPLES FINANCIAL SERVICES CORP.**  
**Form S-4 filed July 18, 2025**  
**File No. 333-288783**

Dear Mary Griffin Cummings:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Todd Schiffman at 202-551-3491 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance