

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

DIVISION OF CORPORATION FINANCE

February 3, 2011

Steven M. Fusco Chief Financial Officer Sussex Bancorp 200 Munsonhurst Rd. Franklin, NJ 07416

> Re: Sussex Bancorp Form 10-K for Fiscal Year Ended December 31, 2009 Filed March 22, 2010 File No. 1-12569

Dear Mr. Fusco:

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

Sincerely,

John Nolan Senior Assistant Chief Accountant