

Mail Stop 4561

December 20, 2007

Mr. Patrick Scanlon  
Senior Vice President and Controller  
Penseco Financial Services Corporation  
150 North Washington Avenue  
Scranton, PA 18503

**Re: Penseco Financial Services Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2006  
File No. 000-23777**

Dear Mr. Scanlon:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John P. Nolan  
Accounting Branch Chief