



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

DIVISION OF
CORPORATION FINANCE

February 23, 2011

Mr. Craig W. Best
President and Chief Executive Officer
Penseco Financial Services Corporation
150 North Washington Avenue
Scranton, Pennsylvania 18503-1848

Re: Penseco Financial Services Corporation
Form 10-K for the year ended December 31, 2009, filed March 12, 2010
Schedule 14A, filed April 1, 2010
Forms 10-Q for the quarterly period ended March 31, 2010 and
for the quarterly period ended June 30, 2010
File No. 000-23777

Dear Mr. Best:

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

Sincerely,

Michael R. Clampitt
Senior Attorney