



DIVISION OF
CORPORATION FINANCE

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

February 3, 2011

By U.S. Mail and Facsimile to: (860) 435-0631

Richard J. Cantele, Jr.
President & Chief Executive Officer
Salisbury Bancorp, Inc.
5 Bissell Street
Lakeville, Connecticut 06039

**Re: Salisbury Bancorp, Inc.
Annual Report on Form 10-K for the fiscal year ended December 31, 2009
Quarterly Report on Form 10-Q for the quarters ended March 31, 2010,
June 30, 2010 and September 30, 2010
Filed March 22, 2010, May 17, 2010, August 9, 2010 and November 15, 2010
File No. 000-24751**

Dear Mr. Cantele:

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

Sincerely,

Christian Windsor
Senior Attorney