



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

DIVISION OF
CORPORATION FINANCE

November 19, 2019

Denise Lindsay
Executive Vice President/Chief Financial Officer
Meridian Corporation
9 Old Lincoln Highway
Malvern, PA 19335

Re: Meridian Corporation
Form 10-K for Fiscal Year Ended December 31, 2018
Filed April 1, 2019
Form 10-Q for the Period Ended June 30, 2019
Filed August 14, 2019
File No. 000-55983

Dear Ms. Lindsay:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Finance