



DIVISION OF
CORPORATION FINANCE

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

July 7, 2022

Andrew Samuel
Chief Executive Officer
LINKBANCORP, Inc.
3045 Market Street
Camp Hill, PA 17011

Re: LINKBANCORP, Inc.
Draft Registration Statement on Form S-1
Submitted June 30, 2022
CIK No. 0001756701

Dear Mr. Samuel:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Eric Envall at (202) 551-3234 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance