

Mail Stop 4720

November 17, 2009

George S. Rapp, EVP and Chief Financial Officer
Harleysville National Corp.
483 Main Street
Harleysville, PA 19438

**Re: Harleysville National Corp.
Form 10-K for Fiscal Year Ended
December 31, 2008**

Dear Mr. Rapp:

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

Sincerely,

Amit Pande
Accounting Branch Chief