



DIVISION OF  
CORPORATION FINANCE

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

October 24, 2022

Michael Carotenuto  
Chief Financial Officer  
Cambridge Bancorp  
1336 Massachusetts Avenue  
Cambridge, Massachusetts 02138

**Re: Cambridge Bancorp**  
**Registration Statement on Form S-3**  
**Filed on October 18, 2022**  
**File No. 333-267930**

Dear Michael Carotenuto:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Christopher Wall at 202-551-4162 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance