



DIVISION OF  
CORPORATION FINANCE

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

January 22, 2024

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

**Re: Cambridge Bancorp**  
**Form 10-K for the year ended December 31, 2022**  
**File No. 001-38184**

Dear Michael Carotenuto:

We have completed our review of your filings. 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