



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

October 15, 2009

Gerald Sopp  
Chief Financial Officer  
DNB Financial Corporation  
4 Brandywine Avenue  
Downington, Pennsylvania 19335

**RE: DNB Financial Corporation**  
**Item 4.01 Form 8-K**  
**Filed October 1, 2009**  
**File No. 001-34242**

Dear Mr. Sopp,

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Michael C. Volley  
Staff Accountant