



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