



DIVISION OF
CORPORATION FINANCE

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

August 1, 2013

David W. Cathell
Executive Vice President, Treasurer &
Chief Financial Officer (Principal Financial Officer)
ACNB Corporation
16 Lincoln Square
Gettysburg, Pennsylvania 17325

**Re: ACNB Corporation
Form 10-K for Fiscal Year Ended
December 31, 2012
Filed March 15, 2013
Form 10-Q for Fiscal Quarter Ended
March 31, 2013
Filed May 9, 2013
File No. 1-35015**

Dear Mr. Cathell:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Sharon Blume

Sharon Blume
Assistant Chief Accountant