



DIVISION OF  
CORPORATION FINANCE

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

July 16, 2015

Via E-mail

Mark E. Tryniski  
President and Chief Executive Officer  
Community Bank System, Inc.  
5790 Widewaters Parkway  
DeWitt, NY 13214

**Re: Community Bank System, Inc.  
Form 10-K for the fiscal year ended December 31, 2014  
Filed March 2, 2015  
File No. 001-13695**

Dear Mr. Tryniski:

We have completed our review of your filing. 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 filing 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/ Era Anagnosti

Era Anagnosti  
Legal Branch Chief