



DIVISION OF  
CORPORATION FINANCE

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

December 31, 2019

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

**Re: Community Bank System, Inc.  
Registration Statement on Form S-4  
Filed December 23, 2019  
File No. 333-235696**

Dear Mr. Tryniski:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact David Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance