



DIVISION OF
CORPORATION FINANCE

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

May 13, 2010

Scott A. Seasock
Chief Financial Officer
Comm Bancorp, Inc.
125 North State Street
Clarks Summit, PA 18411

Re: Comm Bancorp, Inc.
Form 8-K filed May 7, 2010
Form 8-K/A filed May 12, 2010
File No. 000-17455

Dear Mr. Seasock:

We have completed our review of your Form 8-K filed May 7, 2010 and Form 8-K/A May 12, 2010 and have no further comments at this time.

Sincerely,

Rebekah Blakeley Moore
Staff Accountant