



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4720

March 4, 2010

Via US Mail and Facsimile to (570) 416-0475

Jeffrey T. Arnold
Chief Financial Officer
CCFNB Bancorp, Inc.
232 East Street
Bloomsburg, PA 17815

Re: CCFNB Bancorp, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
Form 10-Q for Fiscal Quarter Ended March 31, 2009
Form 10-Q for Fiscal Quarter Ended June 30, 2009
Form 10-Q for Fiscal Quarter Ended September 30, 2009
File No. 0-19028

Dear Mr. Arnold:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Benjamin Phippen
Staff Accountant