



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

DIVISION OF  
CORPORATION FINANCE

March 8, 2011

J. Gerald Bazewicz  
President and Chief Executive Officer  
First Keystone Corporation  
111 West Front Street  
Berwick, PA 18603

**Re: First Keystone Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 15, 2010**  
**File No. 000-21344**

Dear Mr. Bazewicz:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Mark Webb  
Legal Branch Chief