



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

December 8, 2008

Joseph M. Murphy  
President & Chief Executive Officer  
Bar Harbor Bankshares  
82 Main Street  
Bar Harbor, ME 04609

**Re: Bar Harbor Bankshares  
Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A  
Filed November 25, 2008  
File No. 001-13349**

Dear Mr. Murphy:

We have completed our review of your Preliminary Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

Kathryn McHale  
Staff Attorney