

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

December 8, 2021

Josephine Iannelli Chief Financial Officer Bar Harbor Bankshares PO Box 400 82 Main Street Bar Harbor, ME 04609

> Re: Bar Harbor Bankshares Form 10-K For the Fiscal Year Ended December 31, 2020 File No. 001-13349

Dear Ms. Iannelli:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Finance