



DIVISION OF
CORPORATION FINANCE

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