



DIVISION OF
CORPORATION FINANCE

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

May 5, 2020

Anders M. Tomson
President and Chief Executive Officer
CHEMUNG FINANCIAL CORP
One Chemung Canal Plaza
Elmira, New York 14901

Re: CHEMUNG FINANCIAL CORP
Registration Statement on Form S-3
Filed April 27, 2020
File No. 333-237854

Dear Mr. Tomson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jessica Livingston at 202-551-3448 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Benjamin M. Azoff