

Mail Stop 4561

November 12, 2008

Craig G. Litchfield  
Chairman, President and Chief Executive Officer  
Citizens & Northern Corporation  
90-92 Main Street  
Wellsboro, PA 16901

**Re: Citizens & Northern Corporation  
Schedule 14A  
Filed October 31, 2008  
File No. 000-16084**

Dear Mr. Litchfield:

We have completed our review of your Schedule 14A and related filings and have no further comments at this time.

Sincerely,

Jessica Livingston  
Staff Attorney