



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, D.C. 20549-0306

June 8, 2015

Mark A. Hughes  
Treasurer and Chief Financial Officer  
Citizens & Northern Corporation  
90-92 Main Street  
Wellsboro, PA 16901

**Re: Citizens & Northern Corporation**  
**Form 10-K for the Fiscal Year Ended**  
**December 31, 2014**  
**Filed February 26, 2015**  
**Definitive Proxy Statement**  
**Filed March 13, 2015**  
**File No. 000-16084**

Dear Mr. Hughes:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John A. Spitz

John A. Spitz  
Staff Accountant