



DIVISION OF
CORPORATION FINANCE

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

May 11, 2021

Robert S. Tissue
Chief Financial Officer
Summit Financial Group, Inc.
300 North Main Street
Moorefield, West Virginia 26836

Re: Summit Financial Group, Inc.
Registration Statement on Form S-3
Filed May 3, 2021
File No. 333-255715

Dear Mr. Tissue:

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 John Stickel at 202-551-3324 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance