



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

June 18, 2009

*By U.S. Mail and facsimile (717) 532-4143*

Bradley S. Everly  
Senior Vice President and Chief Financial Officer  
Orrstown Financial Services, Inc.  
77 East King Street  
Shippensburg, Pennsylvania 17257

**Re: Orrstown Financial Services, Inc.  
Form 10-K for December 31, 2008  
Definitive Proxy Statement filed March 26, 2009  
File Number 001-34292**

Dear Mr. Everly:

We have completed our review of your Annual Report on Form 10-K and related filings and have no further comments at this time.

Sincerely,

Eric Envall  
Staff Attorney