



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

DIVISION OF
CORPORATION FINANCE

June 30, 2021

Neelesh Kalani
Chief Financial Officer
ORRSTOWN FINANCIAL SERVICES INC
77 East King Street
P.O. Box 250
Shippensburg, PA 17257

Re: ORRSTOWN FINANCIAL SERVICES INC
Form 10-K for the Year Ended December 31, 2020
Filed March 15, 2021
File No. 001-34292

Dear Mr. Kalani:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Finance