



DIVISION OF  
CORPORATION FINANCE

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

August 5, 2015

Via E-mail

Mrs. Laura Jacobi  
First Senior Vice President, Chief Financial Officer  
and Chief Accounting Officer  
Lake Sunapee Bank Group  
9 Main Street, P.O. Box 9  
Newport, New Hampshire 03773

**Re: Lake Sunapee Bank Group**  
**Form 10-K for the fiscal year ended December 31, 2014**  
**Filed March 16, 2015**  
**File No. 000-17859**

Dear Mrs. Jacobi:

We have completed our review of your filing. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Amit Pande

Amit Pande  
Accounting Branch Chief