

January 29, 2008

Mail Stop 4561

Mr. Mark D. Gainer  
Chairman, President, & Chief Executive Officer  
Union National Financial Corporation  
570 Lausch Lane  
Lancaster, Pennsylvania 17601

**Re:    Union National Financial Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed March 28, 2007**  
**Forms 10-Q for Fiscal Quarters Ended March 31, 2007,**  
**June 30, 2007, & September 30, 2007**  
**File Number: 000-19214**

Dear Mr. Gainer:

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

Sincerely,

John P. Nolan  
Accounting Branch Chief