



DIVISION OF
CORPORATION FINANCE

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

December 8, 2010

Gary C. Beilman
President and Chief Executive Officer
Dimeco, Inc.
820 Church Street
Honesdale, Pennsylvania 18431

Re: Dimeco, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
File No. 0-49639

Dear Mr. Beilman:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2009, and we have no further comments.

Sincerely,

Mark Webb
Legal Branch Chief