



DIVISION OF
CORPORATION FINANCE

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

December 19, 2024

Jason H. Weber
Chief Financial Officer
ACNB Corporation
16 Lincoln Square
Gettysburg, PA 17325

Re: ACNB Corporation
Form 10-K for Fiscal Year Ended December 31, 2023
File No. 001-35015

Dear Jason H. Weber:

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