



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4561

February 12, 2009

John F. Foley
Chief Financial Officer and Secretary
Salisbury Bancorp, Inc.
5 Bissell Street
Lakeville, Connecticut 06039

**Re: Salisbury Bancorp, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed January 29, 2009
File No. 000-24751**

Dear Mr. Foley:

We have completed our legal review of your Preliminary Proxy Statement on Schedule 14A and related filings and have no further comments at this time.

Sincerely,

Eric Envall
Staff Attorney