



DIVISION OF  
CORPORATION FINANCE

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

May 20, 2024

Guida Sajdak  
Chief Financial Officer and Executive Vice President  
Western New England Bancorp, Inc.  
141 Elm Street  
Westfield, MA 01085

**Re: Western New England Bancorp, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**File No. 001-16767**

Dear Guida Sajdak:

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