

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

July 11, 2023

Richard Grafmyre Chief Executive Officer Penns Woods Bancorp, Inc. 300 Market Street, P.O. Box 967 Williamsport, Pennsylvania 17703-0967

> Re: Penns Woods Bancorp, Inc. Registration Statement on Form S-3 Filed June 29, 2023 File No. 333-273018

Dear Richard Grafmyre:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Aisha Adegbuyi at 202-551-8754 with any questions.

Sincerely,

Division of Corporation Finance Office of Finance

cc: David W. Swartz