

Mail Stop 4720

September 10, 2009

By U.S. Mail and Facsimile to (315) 445-7347

Scott Kingsley
Treasurer and Chief Financial Officer
Community Bank System, Inc.
5790 Widewaters Parkway
DeWitt, New York 13214-1883

**Re: Community Bank System, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
File No. 001-13695**

Dear Mr. Kingsley:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2008, and we have no further comments.

Sincerely,

Christian Windsor
Special Counsel