



DIVISION OF  
CORPORATION FINANCE

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

January 21, 2011

Mr. William E. Snell, Jr.  
Chief Executive Officer and Chairman of the Board  
Franklin Financial Services Corporation  
20 South Main Street  
Chambersburg, Pennsylvania 17201

**Re: Franklin Financial Services Corporation**  
**Form 10-K for the year ended December 31, 2009, filed March 16, 2010**  
**Form 10-Q for the quarterly period ended March 31, 2010, filed May 10, 2010**  
**Schedule 14A, filed March 26, 2010**  
**File No. 000-12126**

Dear Mr. Snell:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael R. Clampitt  
Senior Attorney