



DIVISION OF  
CORPORATION FINANCE

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

January 16, 2014

Via E-mail

Deborah Jordan  
Chief Financial Officer  
Camden National Corporation  
2 Elm Street  
Camden, Maine 04843

**Re: Camden National Corporation  
Form 10-K for period ended December 31, 2012  
Filed February 28, 2013  
Form 10-Q for the period ended September 30, 2013  
Filed November 8, 2013  
File No. 001-13227**

Dear Ms. Jordan:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Michael Volley

Michael Volley  
Staff Accountant