

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

May 5, 2020

Anders M. Tomson President and Chief Executive Officer CHEMUNG FINANCIAL CORP One Chemung Canal Plaza Elmira, New York 14901

> Re: CHEMUNG FINANCIAL CORP Registration Statement on Form S-3 Filed April 27, 2020 File No. 333-237854

Dear Mr. Tomson:

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 Jessica Livingston at 202-551-3448 with any questions.

Sincerely,

Division of Corporation Finance Office of Finance

cc: Benjamin M. Azoff