



DIVISION OF  
CORPORATION FINANCE

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

July 3, 2023

Anders M. Tomson  
President and Chief Executive Officer  
Chemung Financial Corporation  
One Chemung Canal Plaza  
Elmira, New York 14901

**Re: Chemung Financial Corporation**  
**Registration Statement on Form S-3**  
**Filed June 22, 2023**  
**File No. 333-272829**

Dear Anders M. 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 Madeleine Mateo at 202-551-3465 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Benjamin M. Azoff, Esq.