

THE NASDAG STOCK MARKET 9600 BLACKWELL ROAD ROCKVILLE, MD 20850

Vashington, DC 20549

William Slattery Vice President Listing Qualifications



CETUNAS 001-35015

By Electronic Mail Only

December 17, 2010

Ms. Cecile Peters Chief, IT Services Division of Corporation Finance U.S. Securities and Exchange Commission 100 F Street, N.E. Washington, D.C. 20549

Dear Ms. Peters:

This is to certify that on December 17, 2010 The Nasdaq Stock Market (the "Exchange") received from ACNB Corporation (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, \$2.50 par value

We further certify that the security described above has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

William Lattery