

December 7, 2022

Michael J. Gilfeather  
President and Chief Executive Officer  
Orange County Bancorp, Inc. /DE/  
212 Dolson Avenue  
Middletown, NY 10940

Bancorp, Inc. /DE/

Statement Filed on Form S-3  
2022

Re: Orange County

Registration

Filed December 1,

File No. 333-268635

Dear Michael J. Gilfeather:

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.

Arzonetti at 202-551-8819 with any questions.

Please contact Robert

Sincerely,

Division of Corporation Finance

Office of Finance