UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): May 18, 2006

ACNB Corporation

(Exact name of registrant as specified in its charter)

Pennsylvania

0-11783 (Commission File Number) 23-2233457 (IRS Employer Identification No.)

16 Lincoln Square, Gettysburg PA

(Address of principal executive offices)

17325 (Zip Code)

717.334.3161

(Registrant s telephone number, including area code)

(State or other jurisdiction of incorporation)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

0 Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

CURRENT REPORT ON FORM 8-K

ITEM 2.02 Results of Operations and Financial Condition

ACNB Corporation released earnings results for the First Quarter of 2006 as of March 31, 2006, as well as the approval of the cash dividend for Second Quarter 2006, as more fully described in the attached press release as of May 18, 2006. A copy of the press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference. The information furnished under this Item 2.02 of this Current Report on Form 8-K shall not be deemed to be filed for purposes of the Securities Exchange Act of 1934.

ITEM 9.01 Financial Statements and Exhibits

(a) Exhibits.

Exhibit NumberDescription99.1Press release dated May 18, 2006.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this Current Report on Form 8-K to be signed on its behalf by the undersigned, thereunto duly authorized.

ACNB CORPORATION (Registrant)

Dated: May 18, 2006

/s/ Lynda L. Glass Lynda L. Glass Executive Vice President, Secretary & Treasurer

EXHIBIT INDEX

EXHIBIT

NO.

99.1 Press release dated May 18, 2006