



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

November 19, 2008

Peter F. Benoist  
Chief Executive Officer  
Enterprise Financial Services Corp.  
150 North Meramec  
Clayton, MO 63105

**Re: Enterprise Financial Services Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed October 29, 2008  
File No. 001-15373**

Dear Mr. Benoist:

We have completed our review of your Preliminary Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

William C-L Friar  
Senior Financial Analyst