



DIVISION OF
CORPORATION FINANCE
Mail Stop 4720

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

March 24, 2010

By U.S. Mail and Facsimile to: (314) 241-8624

Frank H. Sanfilippo
Chief Financial Officer
Enterprise Financial Services Corp
150 North Meramec
Clayton, MO 63105

**Re: Enterprise Financial Services Corp
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 16, 2009
File No. 001-15373**

Dear Mr. Sanfilippo:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Christian Windsor
Special Counsel

cc: Phillip R. Stanton
Greensfelder, Hemker & Gale, P.C.
(*By facsimile*)