



DIVISION OF
CORPORATION FINANCE

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

May 24, 2021

James B. Lally
Chief Executive Officer
Enterprise Financial Services Corp.
150 North Meramec
Clayton, MO 63105

**Re: Enterprise Financial Services Corp.
Registration Statement on Form S-4
Filed May 18, 2021
File No. 333-256265**

Dear Mr. Lally:

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.

Please contact Tonya K. Aldave at (202) 551-3601 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Paul Jaskot, Esq.