



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

DIVISION OF
CORPORATION FINANCE

October 27, 2010

Luther E. Proper
President and Chief Executive Officer
Killbuck Bancshares, Inc.
165 N. Main Street
Killbuck, OH 44637

**Re: Killbuck Bancshares, Inc.
Form 10-K for the Fiscal Year ended December 31, 2009
Forms 10-Q for Quarters ended March 31, 2010 and
June 30, 2010
File No. 000-24147**

Dear Mr. Proper:

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

You may contact Lindsay McCord at 202-551-3417 or me at 202-551-3423 if you have any questions.

Sincerely,

Amit Pande
Accounting Branch Chief