

January 29, 2010

*By U.S. Mail and Facsimile (601) 656-4264*

Mr. Robert T. Smith  
Treasurer and Chief Financial Officer  
Citizens Holding Company  
521 Main Street  
Philadelphia, Mississippi 39350

**Re: Citizens Holding Company  
Form 10-K for the Fiscal Year Ended December 31, 2008  
File No. 001-15375**

Dear Mr. Smith:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2008, and we have no further comments.

Sincerely,

Christian Windsor  
Special Counsel