



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

March 31, 2017

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

**Re: Citizens Holding Company  
Form PRE 14A  
Filed March 14, 2017  
File No. 001-15375**

Dear Mr. Smith:

We have completed our review of your filing. 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.

Sincerely,

/s/ Christian Windsor

Christian Windsor  
Special Counsel  
Office of Financial Services

cc: Jackie G. Prester  
Baker, Donelson, Bearman,  
Caldwell & Berkowitz PC