



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

DIVISION OF
CORPORATION FINANCE

December 6, 2010

Ronald Baron
Chief Financial Officer
Citizens Bancorp of Virginia, Inc.
126 South Main Street
Blackstone, VA 23824

**Re: Citizens Bancorp of Virginia, Inc.
Form 10-K
Filed March 31, 2010
File No. 000-50576**

Dear Mr. Baron:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin W. Vaughn
Accounting Branch Chief