

Mail Stop 4561

March 22, 2007

Mr. David M. Kepler
President and Chief Executive Officer
Greenville Federal Financial Corporation
690 Wagner Avenue
Greenville, OH 45331

**Re: Greenville Federal Financial Corporation
Form 10-KSB for the Fiscal Year Ended June 30, 2006
Filed September 27, 2006
File No. 000-51668**

Dear Mr. Kepler:

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

Sincerely,

John P. Nolan
Accounting Branch Chief