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February 1, 2010

**VIA OVERNIGHT DELIVERY**

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**DIVISION OF CORPORATION FINANCE  
OFFICE OF BEVERAGES, APPAREL AND HEALTH CARE SERVICES**

John Reynolds, Assistant Director  
Division of Corporation Finance  
United States Securities and Exchange Commission  
100 F Street, North East  
Washington, DC 20549

Re: Offering Statement on Form 1-A (Offering Statement) for Huron Community Financial Services, Inc., East Tawas, Michigan (the Company) – Amendment No. 2  
SEC File No. 24-10251

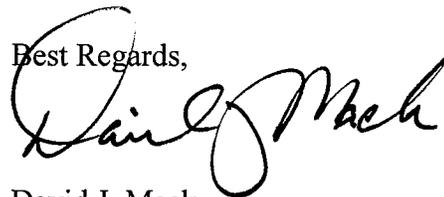
Dear Mr. Reynolds:

This correspondence is being provided on behalf of Huron Community Financial Services, Inc. in response to your comment letter dated January 27, 2010 regarding the filing of Amendment Number 2 to the above-referenced Offering Statement. The following responses are numbered in accordance with the January 27, 2010 comment letter.

1. Since July 28, 2009, the original filing date for the Company's Offering Statement, the Company has issued shares on two occasions pursuant to its dividend reinvestment plan. The first issuance, which occurred on October 15, 2009, was for 3,644.75 shares. The second issuance, which occurred on January 15, 2010, was for 3,655.50 shares. All such shares were issued at \$46.00 per share for an aggregate offering price \$335,811.25.

If you have any additional questions regarding this filing, or if you need any additional information, please contact me directly.

Best Regards,



David J. Mack

DJM:plm

cc: Robert M. Beneson, President  
Huron Community Financial Services, Inc.