

Mail Stop 4561

October 19, 2007

Mickey L. Jones  
Treasurer and Principal Financial and Accounting Officer  
Citizens Financial Services, Inc.  
15 South Main Street  
Mansfield, Pennsylvania 16933

**RE: Citizens Financial Services, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed March 13, 2007  
File Number 000-13222**

Dear Mr. Jones:

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

Sincerely,

Kevin W. Vaughn  
Branch Chief