



DIVISION OF  
CORPORATION FINANCE

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

February 24, 2010

Mickey L. Jones  
Citizens Financial Services, Inc.  
15 South Main Street  
Mansfield, PA 16933

**Re: Citizens Financial Services, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Form 10-K/A for the Fiscal Year Ended December 31, 2008**  
**Form 10-Q for the Quarterly Period Ended September 30, 2009**  
**File No. 000-13222**

Dear Mr. Jones:

We have completed our review of your Form 10-K for the Fiscal Year Ended December 31, 2008, Form 10-K/A for the Fiscal Year Ended December 31, 2008 and Form 10-Q for the Quarterly Period Ended September 30, 2009 and have no further comments at this time.

Sincerely,

Kathryn McHale  
Staff Attorney