



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