



DIVISION OF  
CORPORATION FINANCE

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

December 19, 2019

Randall Black  
President and Chief Executive Officer  
Citizens Financial Services, Inc.  
15 South Main Street  
Mansfield, PA 16933

**Re: Citizens Financial Services, Inc.  
Registration Statement on Form S-4  
Filed December 12, 2019  
File No. 333-235467**

Dear Mr. Black:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact David Lin, Staff Attorney, at (202) 551-3552 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance