

January 22, 2009

Cynthia Day
Senior Executive Vice President and Chief Operating Officer
Citizens Bancshares Corporation
75 Piedmont Avenue, N.E.
Atlanta, GA 30303

**Re: Citizens Bancshares Corporation
Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A
Filed January 15, 2009
File No. 001-14913**

Dear Mr. Day:

We have completed our limited review of your Preliminary Proxy Statement on Schedule 14A and related filings and have no further comments at this time.

Sincerely,

Kate McHale
Staff Attorney