



DIVISION OF  
CORPORATION FINANCE

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

January 12, 2011

John R. Milleson  
President and Chief Executive Officer  
2 East Main Street  
P.O. Box 391  
Berryville, VA 22611

**Re: Eagle Financial Services, Inc.**  
**Annual Report on Form 10-K for the fiscal year ended December 31, 2009**  
**Quarterly Report on Form 10-Q for the quarter ended June 30, 2010**  
**File No. 000-20146**

Dear Mr. Milleson:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Eric Envall  
Attorney- Advisor