

Mail Stop 4561

August 8, 2007

Mr. Dale B. Shafer  
Interim Chief Financial Officer  
Oak Hill Financial, Inc.  
14621 S.R. 93  
Jackson, OH 45640

**Re: Oak Hill Financial, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Form 10-K/A for the Fiscal Year Ended December 31, 2006  
File No. 0-26876**

Dear Mr. Shafer:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John P. Nolan  
Accounting Branch Chief