



CSB BANCORP, INC.

July 26, 2019

Securities and Exchange Commission  
100 F Street NE  
Washington, DC 20549-1090

Subject: File Number S7-06-19 Support Amendments to Accelerated and Large Accelerated Filer Definitions

Dear Ms. Countryman,

CSB Bancorp, Inc. (CSBB-OTC Pink) is a financial holding company with a wholly owned subsidiary bank, The Commercial and Savings Bank, headquartered in Millersburg, Ohio. As of June 30, 2019 we are \$750 million in asset size and report annual net income of approximately \$10 million.

On June 30, 2017 our public float exceeded \$75 million which pushed us into accelerated filer status requiring the Section 404(b) internal control over financial reporting auditor attestation. As a small financial institution the increased overhead burden of an additional external auditor's opinion, as well as the substantial internal costs of third party consultants, internal audit and finance staff, has increased our costs beyond those of our competitors who have delisted in mass since the enactment of Sarbanes Oxley. This reporting regulation has been a drain on bank resources and that ultimately trickles down to the local community with less money to lend for business expansion and less money for our shareholders for reinvestment inside the community.

Not only do we commend you in your effort to ease regulatory burden, we also ask in addition to the proposal at hand that you consider eliminating XBRL filings for smaller reporting companies and revert back to Edgarization-only for document filing. The complexity of XBRL adds an additional costly regulatory burden, which was promoted to be used by numerous stakeholders, which except for SEC staff, do not exist within our community stakeholder base.

We strongly support these proposed amendments and ask that they be implemented in a timely fashion.

Very truly yours,

A handwritten signature in black ink that reads "Paula J. Meiler". The signature is written in a cursive, flowing style.

Paula J. Meiler

Senior Vice President and Chief Financial Officer