



DIVISION OF  
CORPORATION FINANCE

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

October 2, 2024

Stephen J. Guillaume  
Chief Financial Officer  
Citizens Financial Services, Inc.  
15 South Main Street  
Mansfield, Pennsylvania 16933

**Re: Citizens Financial Services, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**File No. 001-41410**

Dear Stephen J. Guillaume:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Finance