



DIVISION OF
CORPORATION FINANCE

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

September 26, 2024

Kelly J. Potes
Chief Executive Officer
ChoiceOne Financial Services, Inc.
109 East Division
Sparta, Michigan 49345

**Re: ChoiceOne Financial Services, Inc.
Registration Statement on Form S-4
Filed September 17, 2024
File No. 333-282177**

Dear Kelly J. Potes:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Robert Arzonetti at 202-551-8819 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Charlie Goode