



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4720

March 31, 2010

John A. Ustaszewski
Chief Financial Officer
DCB Financial Corp
110 Riverbend Avenue
Lewis Center, Ohio 43035

**Re: DCP Financial Corp
Item 4.02 Form 8-K
Filed March 10, 2010
File No. 0-22387**

Dear Mr. Ustaszewski:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Lindsay Bryan
Staff Accountant