

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

Mail Stop 4720

March 31, 2017

Robert T. Smith Treasurer and Chief Financial Officer Citizens Holding Company 521 Main Street Philadelphia, MS 39350

**Re:** Citizens Holding Company

Form PRE 14A Filed March 14, 2017 File No. 001-15375

Dear Mr. Smith:

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,

/s/ Christian Windsor

Christian Windsor Special Counsel Office of Financial Services

cc: Jackie G. Prester

Baker, Donelson, Bearman, Caldwell & Berkowitz PC