



DIVISION OF
CORPORATION FINANCE

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

July 11, 2025

David D. Brown
Chief Financial Officer
First Community Bankshares, Inc.
P.O. Box 989
Bluefield, VA 24605

Re: First Community Bankshares, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2024
File No. 000-19297

Dear David D. Brown:

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