



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

March 3, 2010

John M. Mendez  
Chief Executive Officer  
First Community Bancshares, Inc.  
P.O. Box 989  
Bluefield, VA 24605-0989

**Re: First Community Bancshares, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**Forms 10-Q for Fiscal Quarters Ended March 31, 2009, June 30, 2009,**  
**and September 30, 2009**  
**File No. 000-19297**

Dear Mr. Mendez:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Angela Connell  
Reviewing Accountant