

August 17, 2010

Mr. David D. Brown  
Chief Financial Officer  
First Community Bancshares, Inc.  
P.O. Box 989  
Bluefield, Virginia 24605-0989

**Re: First Community Bancshares, Inc.  
Item 4.02 Form 8-K Filed July 27, 2010  
File No. 000-19297**

Dear Mr. Brown:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Chris Harley  
Reviewing Accountant