



DIVISION OF
CORPORATION FINANCE

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

October 7, 2019

Thomas Cherry
President and Chief Executive Officer
C&F Financial Corporation
802 Main Street
West Point, VA 23181

Re: C&F Financial Corporation
Registration Statement on Form S-4
Filed September 27, 2019
File No. 333-233970

Dear Mr. Cherry:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact David Lin, Staff Attorney, at (202) 551-3552 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance