



DIVISION OF
CORPORATION FINANCE

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

April 9, 2021

Matthew Switzer
Executive Vice President and Chief Financial Officer
Primis Financial Corp.
6830 Old Dominion Drive
McLean, VA 22101

Re: Primis Financial Corp.
Registration Statement on Form S-3
Filed April 5, 2021
File No. 333-255045

Dear Mr. Switzer:

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 at (202) 551-3552 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance