



DIVISION OF  
CORPORATION FINANCE

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

August 28, 2009

Darrell G. Swanigan  
President and Chief Executive Officer  
First Bankshares, Inc.  
3535 Bridge Road  
Suffolk, VA 23439

**Re: First Bankshares, Inc.**  
**Amendment No. 2 to Preliminary Proxy Statement on Schedule 14A**  
**Filed August 27, 2009**  
**File No. 000-53380**

Dear Mr. Swanigan:

We have completed our review of your Preliminary Proxy Statement on Schedule 14A and related filings and have no further comments at this time.

Sincerely,

Christian Windsor  
Special Counsel