

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

DIVISION OF CORPORATION FINANCE

January 8, 2024

Tara Y. Harrison Executive Vice President & Chief Financial Officer Virginia National Bankshares Corporation 404 People Place Charlottesville, VA 22911

Re: Virginia National Bankshares Corporation Form 10-K for the Fiscal Year Ended December 31, 2022 File No. 001-40305

Dear Tara Y. Harrison:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Finance