



DIVISION OF
CORPORATION FINANCE

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

May 5, 2015

Via E-mail

Kevin J. Helmick
President and CEO
Farmers National Banc Corp.
20 South Broad Street
Canfield, OH 44406

**Re: Farmers National Banc Corp.
Form 10-K for Fiscal Year Ended December 31, 2014
Filed February 27, 2015
File No. 001-35296**

Dear Helmick:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kathryn McHale

Kathryn McHale
Senior Staff Attorney

cc: J. Bret Treier, Esq.