



DIVISION OF  
CORPORATION FINANCE

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

April 19, 2021

Shane Bell  
Chief Financial Officer  
First National Corporation  
112 West King Street  
Strasburg, VA 22657

**Re: First National Corporation  
Registration Statement on Form S-4  
Filed April 12, 2021  
File No. 333-255180**

Dear Mr. Bell:

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 John Stickel at 202-551-3324 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance