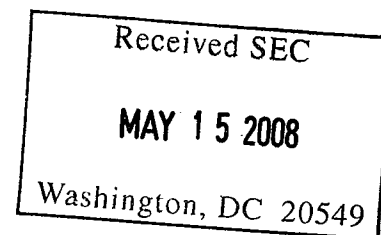


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May 14, 2008

24-10149

Mr. John Reynolds
Office of Small Business
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

VIA FEDEX

Re: Amendment No. 11 to Form 1-A of First National Corporation of Wynne

Dear Mr. Reynolds:

Enclosed please find an original and six copies of Amendment No. 11 to the Form 1-A filed pursuant to First National Corporation of Wynne's Dividend Reinvestment Plan. The purpose of this Amendment is to update the Corporation's financial information.

Thank you for your assistance with this matter. Please feel free to contact me at the Memphis office of this firm if you have any questions, comments or require further information.

Sincerely,

GERRISH McCREARY SMITH, PC

Philip K. Smith
am

Philip K. Smith

\dem
Enclosures

c: Harold W. Hardwick (with enclosures)
Jeffrey C. Gerrish, Esq. (without enclosures)