

# GERRISH MCCREARY SMITH, PC

## Attorneys

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May 30, 2008

VIA FEDEX

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

Re: Amendment No. 1 to Amendment No. 11 to Form 1-A of First National Corporation of  
Wynne  
File No. 024-10149

Dear Mr. Colbert:

Enclosed please find an original and six copies of Amendment No. 1 to 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 signature page. The original signature page omitted the Chief Financial Officer's signature. This Amendment contains the signature of Diane Henderson, the Corporation's Treasurer. Dianne's signature is titled as Treasurer because the Corporation labels their Chief Financial Officer as Treasurer. Also, a majority of the Corporation's Board of Directors have signed the amended form as is required by 17 C.F.R. §230.252(d).

To ensure compliance with requirements imposed by the U.S. Internal Revenue Service, we inform you that any tax advice contained in this communication (including any attachments) was not intended or written to be used, and cannot be used, by any taxpayer for the purpose of (1) avoiding tax-related penalties under the U.S. Internal Revenue Code or (2) promoting, marketing or recommending to another party any transaction or tax-related matters addressed herein.

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As you discussed with Greyson Tuck, an associate in our firm, the expedited qualification of this form would be greatly appreciated. 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*  
*cm*

Philip K. Smith

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Enclosures

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