



First National Corporation of Wynne

Harold W Hardwick
President & Chief Executive Officer

June 4, 2008

Office of Small Business
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549
Attn: Mr. John Reynolds

Re: First National Corporation of Wynne Form 1-A

Dear Mr. Reynolds:

On behalf of First National Corporation of Wynne, I hereby request qualification of the Form 1-A for First National Corporation of Wynne to be effective on June 5, 2008. Pursuant to the qualification, we acknowledge:

- Should the Commission or the staff, acting pursuant to delegated authority, declare this filing qualified, it does not foreclose the Commission from taking any action with respect to the filing;
- The action of the Commission or the staff, acting pursuant to delegated authority, and declaring the filing qualified does not relieve the Company from its full responsibility for the adequacy and accuracy of disclosure in the filing; and
- The Company may not assert the Commission's declaration of qualification as a defense in any proceeding initiated by the Commission or any person under the Federal Securities Laws of the United States.

Thank you for your attention to this. Please call if you have any questions, comments or require further information.

Sincerely,

Harold W. Hardwick

HH/nf

c: Philip K. Smith (via fax)



**The First National
Bank of Wynne**

FAX

TO: Securities & Exchange Commission

**Attention:
Damon Colbert**

Fax Number: 202.772-9206

Phone Number: 202.551-3581

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FROM: Harold W Hardwick, President & CEO
528 E Merriman, P O Box 129
Wynne, AR 72396
Fax: (870) 238-8148
Phone: (870) 238-6181

Remarks:

I have attached a Letter Requesting Qualification signed by Mr. Harold Hardwick for the request of qualification effective June 5, 2008. Please contact Nancy Faulkner at 870.238-6180 or Mr. Greyson Tuck with Gerrish McCreary Smith at 901.684-2311. Thanks

The original of this facsimile: will_xx_ will not ___ be sent: First Class Mail; ___ Other: UPS Overnight

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If you have question regarding this transmission, please call (870) 238-3185 (Nancy Faulkner Ext 680) or (Harold Hardwick Ext 653)