

Mail Stop 4561

December 22, 2008

Eric P. Credle  
Chief Financial Officer  
First Bancorp  
341 North Main Street  
Troy, North Carolina 27371

**Re: First Bancorp  
Preliminary Proxy Statement on Schedule 14A  
Filed November 3, 2008  
File No. 0-15572**

Dear Mr. Credle:

We have completed our review of your preliminary proxy statement on Schedule 14A and have no further comments.

Sincerely,

William Friar  
Senior Financial Analyst