



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

September 7, 2007

David D. Brown  
Chief Financial Officer  
First Community Bancshares, Inc.  
P.O. Box 989  
Bluefield, Virginia 24605-0989

**Re: First Community Bancshares, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Form 10-Q for the Fiscal Quarters Ended March 31, 2007 and June  
30, 2007  
File No. 0-19297**

Dear Mr. Brown:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Sharon Blume  
Reviewing Accountant