

August 17, 2010

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

**Re: First Community Bancshares, Inc.
Item 4.02 Form 8-K Filed July 27, 2010
File No. 000-19297**

Dear Mr. Brown:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Chris Harley
Reviewing Accountant