



DIVISION OF
CORPORATION FINANCE

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

January 3, 2011

Blake M. Edwards
Chief Financial Officer
Grayson Bankshares, Inc.
113 West Main Street
Independence, Virginia 24348

**Re: Grayson Bankshares, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 30, 2010
File No. 0-30535**

Dear Mr. Edwards:

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

Sincerely,

Angela Connell
Reviewing Accountant