



DIVISION OF  
CORPORATION FINANCE

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

October 7, 2019

Thomas Cherry  
President and Chief Executive Officer  
C&F Financial Corporation  
802 Main Street  
West Point, VA 23181

**Re: C&F Financial Corporation**  
**Registration Statement on Form S-4**  
**Filed September 27, 2019**  
**File No. 333-233970**

Dear Mr. Cherry:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact David Lin, Staff Attorney, at (202) 551-3552 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance