

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

DIVISION OF CORPORATION FINANCE

November 6, 2019

Kevin Helmick President and Chief Executive Officer Farmers National Banc Corp. 20 South Broad Street Canfield, OH 44406

> Re: Farmers National Banc Corp. Registration Statement on Form S-4 Filed October 25, 2019 File No. 333-234339

Dear Mr. Helmick:

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