

August 7, 2009

Brenda H. Smith  
Executive Vice President and Chief Financial Officer  
MainStreet BankShares, Inc.  
730 East Church Street, Suite 30  
Martinsville, VA 24112

**Re: MainStreet BankShares, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2008  
Form 10-Q for Fiscal Period Ended March 31, 2009  
File No. 333-86993**

Dear Ms. Smith:

We have completed our review of your Form 10-K for Fiscal Year Ended December 31, 2008 and related filings and have no further comments at this time.

Sincerely,

Kevin W. Vaughn  
Branch Chief