



DIVISION OF
CORPORATION FINANCE

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

December 11, 2009

Via U.S. Mail and facsimile to (336)538-9925

Christopher Redcay
Senior Vice President and Chief Financial Officer
MidCarolina Financial Corporation
3101 South Church Street
Burlington, NC 27215

**RE: MidCarolina Financial Corporation
Form 10-K for Fiscal Year Ended December 31, 2008
File No. 000-49848**

Dear Mr. Redcay,

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

Sincerely,

Kevin W. Vaughn
Accounting Branch Chief