



DIVISION OF  
CORPORATION FINANCE

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

December 13, 2018

Donald T. Robinson  
Executive Vice President and Chief Financial Officer  
MVB Financial Corp.  
301 Virginia Avenue  
Fairmont, WV 26554-2777

**Re: MVB Financial Corp.  
Registration Statement on Form S-3  
Filed December 6, 2018  
File No. 333-228688**

Dear Mr. Robinson:

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 Christopher Dunham, Staff Attorney, at (202) 551-3783 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Financial Services

cc: Evan A. Toebbe, Esq.