December 16, 2008

Joseph L. Boling Chief Executive Officer Middleburg Financial Corporation 111 West Washington Street Middleburg, Virginia 20117

Re: Pre 14A

Filed on November 20, 2008 File Number 0-24159

Dear Mr. Boling:

We have completed our review of your Preliminary Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

David S. Lyon Senior Financial Analyst