

Mail Stop 4561

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