

Mail Stop 4561

September 18, 2008

VIA USMAIL and FAX (301) 474 - 0807

Mr. William J. Zaiser  
Chief Financial Officer  
MHI Hospitality Corporation  
4801 Courthouse Street, Suite 201  
Williamsburg, Virginia 23188

**Re: MHI Hospitality Corporation  
Form 10-K for the year ended 12/31/2007  
Filed on 3/26/2008  
File No. 001-32379**

Dear Mr. William J. Zaiser:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jorge Bonilla  
Senior Staff Accountant