



DIVISION OF  
CORPORATION FINANCE

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

February 17, 2011

Raj Mehra  
Executive Vice President and Chief Financial Officer  
Middleburg Financial Corporation  
111 West Washington Street  
Middleburg, Virginia 20117

**Re: Middleburg Financial Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 17, 2010**  
**Form 10-Q for Fiscal Quarter Ended March 31, 2010**  
**Filed May 17, 2010**  
**Form 10-Q for Fiscal Quarter Ended June 30, 2010**  
**Filed August 9, 2010**  
**Form 10-Q for Fiscal Quarter Ended September 30, 2010**  
**Filed November 9, 2010**  
**File No. 0-24159**

Dear Mr. Mehra:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John P. Nolan  
Senior Asst Chief Accountant