



DIVISION OF
CORPORATION FINANCE

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

August 15, 2022

James R. Heslop, II
Chief Executive Officer
Middlefield Banc Corp.
15985 East High Street
Middlefield, OH 44062-0035

Re: Middlefield Banc Corp.
Registration Statement on Form S-4
Filed August 9, 2022
File No. 333-266694

Dear Mr. Heslop:

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 David Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance