



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4720

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

December 4, 2015

Via E-mail

Mr. G. William Beale
President and Chief Executive Officer
Union Bankshares Corporation
1051 East Cary Street, Suite 1200
Richmond, VA 23219

**Re: Union Bankshares Corporation
Form 10-K for the Fiscal Year Ended December 31, 2014
Filed February 27, 2015
Definitive Proxy Statement on Schedule 14A
Filed March 11, 2015
File No. 000-20293**

Dear Mr. Beale:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Definitive Proxy Statement on Schedule 14A

What performance measures were used in the 2014 MIP?, page 32

1. In future filings, please quantify the corporate performance measures approved by the compensation committee, and for each measure indicate the threshold, target and maximum levels of performance. In this regard, we note your Grant of Plan-Based Awards in 2014 disclosure on page 42, indicating a respective threshold, target and maximum payout.

Mr. G. William Beale
Union Bankshares Corporation
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2. With respect to the portion of MIP payouts based on achievement of individual/divisional goals, in future filing please describe what those goals were for each named executive officer respectively, and whether they were achieved. To the extent necessary, include a qualitative discussion of the factors considered by the CEO or the compensation committee in making such determination.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Jonathan E. Gottlieb, Staff Attorney, at (202) 551-3416 or me at (202) 551-3369 with any questions.

Sincerely,

/s/ Era Anagnosti

Era Anagnosti
Legal Branch Chief
Office of Financial Services