## By EDGAR

Eric Envall, Esq.
Staff Attorney
U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: Union Bankshares Corporation

**Definitive Proxy Statement Filed September 21, 2009** 

File No. 000-20293

Dear Mr. Envall:

On behalf of our client, Union Bankshares Corporation (the "Company"), and in connection with the above-referenced Definitive Proxy Statement, we are filing as Appendices A and B to this letter the consents of the independent accountants of the Company and First Market Bank, FSB, respectively.

With regards,

/s/ Scott H. Richter

Scott H. Richter

## Enclosures

cc: Mr. D. Anthony Peay Janis Orfe, Esq. Joseph C. Carter, III, Esq. George P. Whitley, Esq.



## CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Proxy Statement of Union Bankshares Corporation of our reports dated February 26, 2009, relating to our audits of the consolidated financial statements and internal control over financial reporting, which appear in the Annual Report on Form 10-K of Union Bankshares Corporation for the year ended December 31, 2008.

We also consent to the reference to our firm under the caption "Experts" in the Proxy Statement.

Yourt, Hyde & Barbon, P.C.

Winchester, Virginia September 18, 2009

## **Consent of Independent Auditor**

We consent to the incorporation by reference in the Registration Statement (No 333-154730 on Form S-3 of Union Bankshares Corporation) of our report dated March 25, 2009, relating to our audit of the consolidated financial statements of First Market Bank F.S.B. and its subsidiaries as of and for the years ended December 31, 2008 and 2007 and our report on internal control over financial reporting as of December 31, 2008 and our report dated March 18, 2008, relating to our audit of the consolidated financial statements of First Market Bank F.S.B. and its subsidiaries as of and for the years ended December 31, 2007 and 2006, included in this proxy.

McGladrey of Pullen, LLP

September 17, 2009 Richmond, Virginia