



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

February 2, 2009

Robert R. Chapman III  
President  
Bank of the James Financial Group, Inc.  
828 Main Street  
Lynchburg, VA 24504

**Re: Bank of The James Financial Group, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed January 16, 2009  
File No. 000-50548**

Dear Mr. Chapman:

We have completed our legal review of your Preliminary Proxy Statement on Schedule 14A and related filings and have no further comments at this time.

Sincerely,

Eric Envall  
Staff Attorney