



DIVISION OF  
CORPORATION FINANCE

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

February 9, 2012

Via Email

Mr. Edward J. Wehmer  
President and Chief Executive Officer  
Wintrust Financial Corporation  
727 North Bank Lane  
Lake Forest, Illinois 60045

**Re: Wintrust Financial Corporation**  
**Form 10-K for the Year Ended December 31, 2010**  
**Filed March 1, 2011**  
**File No. 001-35077**

Dear Mr. Wehmer:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John P. Nolan

John P. Nolan  
Senior Assistant Chief Accountant

cc. Via Email  
Ms. Lisa J. Reategui