



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

November 24, 2009

*By U.S. Mail and facsimile to (847) 653-7890*

Mr. Randall T. Conte  
Chief Financial Officer  
Taylor Capital Group, Inc.  
9550 West Higgins Road  
Rosemont, Illinois 60018

**Re: Taylor Capital Group, Inc.  
Form 10-K for the Fiscal Year December 31, 2008  
File No. 000-50034**

Dear Mr. Conte:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John P. Nolan  
Senior Assistant Chief Accountant