



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4561

November 17, 2008

JoAnn Sannasardo Lilek
Executive Vice President and
Chief Financial Officer
Midwest Banc Holdings, Inc.
501 W. North Ave.
Melrose Park, IL 60160

**Re: Midwest Banc Holdings, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed November 12, 2008
File No. 001-13735**

Dear Ms. Lilek:

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

Sincerely,

Kathryn McHale
Staff Attorney