



DIVISION OF
CORPORATION FINANCE

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

November 24, 2009

Roberto R. Herencia
President and Chief Executive Officer
Midwest Banc Holdings, Inc.
501 West North Avenue
Melrose Park, Illinois 60160

Re: Midwest Banc Holdings
Form 10-K for year ended December 31, 2008
Filed March 11, 2009
File Number 01-0413282

Dear Mr. Herencia:

We have completed our review of your Form 10-K for fiscal year ended December 31, 2008 and related filings have no further comments at this time. Please contact Allicia Lam at (202) 551-3316 or me at (202) 551-3419 with any questions.

Sincerely,

Kathryn S. McHale
Staff Attorney

CC: By Fax: (312) 609-5005
John Blatchford
Vedder Price P.C.