



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

August 3, 2017

John L. Skibski  
Executive Vice President and Chief Financial Officer  
MBT Financial Corp.  
102 E. Front St.  
Monroe, MI 48161

**Re: MBT Financial Corp.  
Registration Statement on Form S-3  
Filed July 28, 2017  
File No. 333-219522**

Dear Mr. Skibski:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact me at (202) 551-3552 with any questions.

Sincerely,

/s/ David Lin

David Lin  
Staff Attorney  
Office of Financial Services

cc: Martin D. Werner, Esq.