

Mail Stop 4561

October 10, 2007

Jill York  
Chief Financial Officer  
MB Financial, Inc.  
800 West Madison Street  
Chicago, Illinois 60607

**RE: MB Financial, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006 Filed February  
26, 2007  
Form 10-K/A for Fiscal Year Ended December 31, 2006 Filed March 2,  
2007  
File No. 000-08076**

Dear Ms. York,

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

Sincerely,

Kevin W. Vaughn  
Accounting Branch Chief