

December 1, 2009

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

Re: MB Financial, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
File No. 000-24566-01

Dear Ms. York:

We have completed our review of your Form 10-K for Fiscal Year Ended December 31, 2008 and related filings and have no further comments at this time.

Sincerely,

Kevin W. Vaughn
Branch Chief