



DIVISION OF  
CORPORATION FINANCE

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

October 23, 2018

Charles N. Funk  
President and Chief Executive Officer  
MidWestOne Financial Group, Inc.  
102 South Clinton Street  
Iowa City, IA 52240

**Re: MidWestOne Financial Group, Inc.  
Registration Statement on Form S-4  
Filed October 19, 2018  
File No. 333-227899**

Dear Mr. Funk:

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 Eric Envall at (202) 551-3234 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Financial Services