



DIVISION OF
CORPORATION FINANCE

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

July 25, 2022

Charles N. Funk
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-3
Filed July 21, 2022
File No. 333-266263

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 Tonya K. Aldave at (202) 551-3601 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Nicholas M. Brenckman, Esq.