



DIVISION OF
CORPORATION FINANCE

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

November 6, 2020

A. Michael Salem
Chief Executive Officer
Midwest Holding Inc.
900 South 70th Street, Suite 400
Lincoln, NE 68506

Re: Midwest Holding Inc.
Registration Statement on Form S-1
Filed November 3, 2020
File No. 333-249828

Dear Mr. Salem:

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 Sonia Bednarowski at 202-551-3666 or Justin Dobbie, Legal Branch Chief, at 202-551-3469 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance