



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

DIVISION OF  
CORPORATION FINANCE

October 15, 2021

Georgette C. Nicholas  
President and Chief Financial Officer  
Midwest Holding Inc.  
2900 S. 70th, Suite 400  
Lincoln, Nebraska 68506

**Re: Midwest Holding Inc**  
**Form 10-K for the Fiscal Year Ended December 31, 2020**  
**Filed March 15, 2021**  
**Form 8-K Dated August 12, 2021**  
**Filed August 12, 2021**  
**File No. 001-39812**

Dear Ms. Nicholas:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Finance