



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 4720

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

July 6, 2009

*By U.S. Mail and Facsimile to: (630) 906-3208*

J. Douglas Cheatham  
Executive Vice President and Chief Financial Officer  
Old Second Bancorp, Inc.  
37 South River Street  
Aurora, Illinois 60507

**Re: Old Second Bancorp, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed March 16, 2009  
File No. 000-10537**

Dear Mr. Cheatham:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Christian Windsor  
Special Counsel