



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

DIVISION OF  
CORPORATION FINANCE

April 3, 2014

Via E-mail

William B. Skoglund  
Chairman and Chief Executive Officer  
Old Second Bancorp, Inc.  
37 South River Street  
Aurora, IL 60506

**Re: Old Second Bancorp, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2013  
Filed February 26, 2014  
Form 10-K for Fiscal Year Ended December 31, 2012  
Filed March 20, 2013  
Form 10-Q for Fiscal Quarter Ended September 30, 2013  
Filed November 12, 2013  
File No. 000-10537**

Dear Mr. Skoglund:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Michael Clampitt

Michael Clampitt  
Senior Counsel

cc: Via E-mail  
J. Douglas Cheatham  
Robert M. Fleetwood, Esq.