



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4720

August 8, 2017

Bradley S. Adams
Executive Vice President, Chief Financial Officer
Old Second Bancorp, Inc.
37 South River Street
Aurora, IL 60507

**Re: Old Second Bancorp, Inc.
Registration Statement on Form S-3
Filed August 3, 2017
File No. 333-219680**

Dear Mr. Adams:

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 Christopher Dunham, Staff Attorney, at (202) 551-3783 with any questions.

Sincerely,

/s/ Dietrich A. King

Dietrich A. King
Assistant Director
Office of Financial Services

cc: J. Brennan Ryan, Esq.