



DIVISION OF  
CORPORATION FINANCE

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

October 18, 2010

James M. Anderson  
Chief Financial Officer  
Mainsource Financial Group, Inc.  
2105 North State Road 3 Bypass  
Greensburg, Indiana 47240

**Re: Mainsource Financial Group, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**File Number 0-12422**

Dear Mr. Anderson:

We have completed our review of your filing and related materials and have no further comment.

If you have any questions about this review please contact me at 202-551-3421.

Sincerely,

David Lyon  
Senior Financial Analyst