



DIVISION OF
CORPORATION FINANCE

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

October 26, 2010

By U.S. Mail and Facsimile to: (952) 475-7975

Thomas F. Jasper
Executive Vice President and Chief Financial Officer
TCF Financial Corporation
200 Lake Street East, Mail Code EX0-03-A
Wayzata, Minnesota 55391-1693

Re: TCF Financial Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Form 10-Q for the Quarterly Period Ended June 30, 2010
File No. 001-10253

Dear Mr. Jasper:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Mark Webb
Legal Branch Chief