



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

October 1, 2018

Brian W. Maass  
Executive Vice President and Chief Financial Officer  
TCF Financial Corporation  
200 Lake Street East  
Wayzata, Minnesota 55391-1693

**Re: TCF Financial Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed February 23, 2018**  
**File No. 001-10253**

Dear Mr. Maass:

We have completed our review of your filing. 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.

Sincerely,

/s/ Gus Rodriguez

Gus Rodriguez  
Accounting Branch Chief  
Office of Financial Services