

November 28, 2006

Mail Stop 4561

*By U.S. Mail and facsimile to (630) 875-7433*

Mr. Michael L. Scudder  
Executive Vice President, Chief Financial Officer,  
and Principal Accounting Officer  
First Midwest Bancorp, Inc.  
One Pierce Place, Suite 1500  
Itasca, Illinois 60143-9768

**Re: First Midwest Bancorp, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed on March 2, 2006  
File No. 0-10967**

Dear Mr. Scudder:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

John P. Nolan  
Accounting Branch Chief