

April 20, 2022

Jeffrey G. Ludwig  
Chief Executive Officer and President  
Midland States Bancorp, Inc.  
1201 Network Centre Drive  
Effingham, IL 62401

Bancorp, Inc.

Statement on Form S-3  
2022

Re: Midland States

Registration

Filed April 19,

File No. 333-264370

Dear Mr. Ludwig:

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 Eric

Envall at (202) 551-3234 with any questions.

Sincerely,

Division of Corporation Finance

Office of Finance