

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

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