



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

December 11, 2009

Mr. David A. Bochnowski  
Chairman of the Board and Chief Executive Officer  
NorthWest Indiana Bancorp  
9204 Columbia Avenue  
Munster, Indiana 46321  
*By U.S. Mail and facsimile (219) 836-2396*

**Re: NorthWest Indiana Bancorp**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**Form 10-Q for the quarterly period ended March 31, 2009**  
**Form 10-Q for the quarterly period ended June 30, 2009**  
**Form 10-Q for the quarterly period ended September 30, 2009**  
**File No. 000-26128**

Dear Mr. Bochnowski:

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

Sincerely,

John P. Nolan  
Senior Assistant Chief Accountant