



DIVISION OF  
CORPORATION FINANCE

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

May 20, 2021

Michael E. Daniels  
President and Chief Executive Officer  
Nicolet Bankshares, Inc.  
111 North Washington Street  
Green Bay, Wisconsin 54301

**Re: Nicolet Bankshares, Inc.**  
**Registration Statement on Form S-4**  
**Filed May 19, 2021**  
**File No. 333-256272**

Dear Mr. Daniels:

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 Jessica Livingston at 202-551-3448 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance