



DIVISION OF
CORPORATION FINANCE

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

April 6, 2022

Kelly Dvorak
General Counsel
Bank First Corporation
402 North 8th Street
Manitowoc, Wisconsin 54220

Re: Bank First Corporation
Registration Statement on Form S-4
Filed March 25, 2022
File No. 333-263865

Dear Ms. Dvorak:

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 John Stickel at 202-551-3324 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance