



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

January 25, 2018

Todd Etzler  
Vice President, General Counsel  
Horizon Bancorp  
515 Franklin Street  
Michigan City, IN 46360

**Re: Horizon Bancorp  
Registration Statement on Form S-3  
Filed January 19, 2018  
File No. 333-222624**

Dear Mr. Etzler:

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 Christopher Dunham, Staff Attorney, at (202) 551-3783 with any questions.

Sincerely,

/s/ Michael Clampitt

Michael Clampitt  
Senior Counsel  
Office of Financial Services

cc: David P. Hooper, Esq.