



DIVISION OF
CORPORATION FINANCE

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

December 29, 2021

Brian Hunt
Senior Vice President and General Counsel
FIRST MERCHANTS CORP
200 East Jackson Street
Muncie, Indiana 47305

Re: FIRST MERCHANTS CORP
Registration Statement on Form S-4
Filed December 23, 2021
File No. 333-261869

Dear Mr. Hunt:

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 Erin Purnell at 202-551-3454 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance