



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