



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

December 14, 2016

Edward H. Seksay, Esq.  
General Counsel  
Independent Bank Corp.  
2036 Washington Street  
Hanover, MA 02339

**Re: Independent Bank Corp.  
Registration Statement on Form S-4  
Filed December 9, 2016  
File No. 333-214998**

Dear Mr. Seksay:

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 Katelyn Donovan, Staff Attorney, at (202) 551-8636, or me at (202) 551-3434 with any questions.

Sincerely,

/s/ Michael R. Clampitt

Michael R. Clampitt  
Senior Staff Attorney  
Office of Financial Services

cc: Michael T. Rave, Esq.  
Day Pitney LLP