



DIVISION OF
CORPORATION FINANCE

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

November 8, 2018

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 November 6, 2018
File No. 333-228211**

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

Sincerely,

Division of Corporation Finance
Office of Financial Services

cc: Michael T. Rave, Esq.