



DIVISION OF  
CORPORATION FINANCE

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

October 29, 2021

Leane Cerven  
General Counsel  
Finward Bancorp  
9204 Columbia Avenue  
Munster, IN 46321

**Re: Finward Bancorp  
Registration Statement on Form S-4  
Filed October 26, 2021  
File No. 333-260506**

Dear Ms. Cerven:

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 John Stickel at 202-551-3324 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance