



January 11, 2022

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Erin M. Purnell, Esq.

**Re: First Merchants Corporation
Registration Statement on Form S-4 filed on
December 23, 2021, as amended by Amendment
No. 1 thereto filed on January 10, 2022
File No. 333-261869**

Dear Ms. Purnell:

In accordance with Rule 461 under the Securities Act of 1933, as amended, First Merchants Corporation hereby respectfully requests that effectiveness of the above-referenced Registration Statement be accelerated by the Securities and Exchange Commission to 4:00 p.m. (EST) on Thursday, January 13, 2022, or as soon as practicable thereafter.

Please contact Bradley C. Arnett of Dentons Bingham Greenebaum LLP at (513) 455-7611 with any questions you may have regarding this request. In addition, please notify Mr. Arnett by telephone when this request for acceleration has been granted.

Sincerely,

FIRST MERCHANTS CORPORATION

By: /s/ Michele M. Kawiecki
Michele M. Kawiecki
Executive Vice President and Chief Financial Officer

cc: Brian T. Hunt, First Merchants Corporation
Bradley C. Arnett, Dentons Bingham Greenebaum LLP
Jeremy E. Hill, Dentons Bingham Greenebaum LLP
Bill Fay, Barack Ferrazzano Kirschbaum & Nagelberg LLP