

December 7, 2018

Mark K. Hardwick  
Executive Vice President and Chief Financial Officer  
First Merchants Corporation  
200 East Jackson Street  
Muncie, IN 47305

Re: First Merchants Corporation  
Registration Statement on Form S-4  
Filed December 3, 2018  
File No. 333-228658

Dear Mr. Hardwick:

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 David Gessert at 202-551-2326 with any questions.

Sincerely,

Division of

Office of Financial

Corporation Finance  
Services