

April 24, 2017

**VIA EDGAR AND E-MAIL**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: David Lin

**Re: First Merchants Corporation  
Registration Statement on Form S-4 filed on  
March 17, 2017, as amended by Amendment  
No. 1 thereto filed on April 14, 2017 and Amendment No. 2 thereto filed on April 21, 2017  
File No. 333-216780**

Dear Mr. Lin:

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 2:00 p.m. (EDT) on Monday, April 24, 2017, or as soon as practicable thereafter.

Please contact Jeremy E. Hill, Esq. of Bingham Greenebaum Doll LLP at (317) 968-5384 with any questions you may regarding this request. In addition, please notify Mr. Hill by telephone when this request for acceleration has been granted.

Sincerely,

/s/ Mark K. Hardwick  
Mark K. Hardwick  
Executive Vice President,  
Chief Financial Officer and  
Chief Operating Officer

cc: Brian T. Hunt, Esq., First Merchants Corporation  
Jeremy E. Hill, Esq., Bingham Greenebaum Doll LLP  
Jeffery E. Smith, Esq., Vorys, Sater, Seymour and Pease LLP