

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

Mail Stop 4720

August 31, 2017

Mark K. Hardwick Chief Financial Officer First Merchants Corporation 200 East Jackson Street Muncie, Indiana 47305-2814

Re: First Merchants Corporation

Form 10-K for the Fiscal Year Ended December 31, 2016

Filed March 1, 2017 File No. 000-17071

Dear Mr. Hardwick:

We have completed our review of your filing. 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.

Sincerely,

/s/ Gus Rodriguez

Gus Rodriguez Accounting Branch Chief Office of Financial Services