



DIVISION OF  
CORPORATION FINANCE

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

September 30, 2024

Todd A. Etzler  
Senior Vice President, General Counsel  
Horizon Bancorp, Inc.  
515 Franklin Street  
Michigan City, Indiana 46360

**Re: Horizon Bancorp, Inc.  
Registration Statement on Form S-3  
Filed September 23, 2024  
File No. 333-282292**

Dear Todd A. Etzler:

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