



DIVISION OF  
CORPORATION FINANCE

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

September 23, 2025

Kelly Dvorak  
Chief Legal Officer  
Bank First Corporation  
402 North 8th Street  
Manitowoc, WI 54220

**Re: Bank First Corporation  
Registration Statement on Form S-4  
Filed September 12, 2025  
File No. 333-290230**

Dear Kelly Dvorak:

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 Robert Arzonetti at 202-551-8819 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Mark Kanaly