



DIVISION OF  
CORPORATION FINANCE

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

October 24, 2018

Kelly Dvorak  
General Counsel  
Bank First National Corporation  
402 North 8th Street  
Manitowoc, WI 54220

**Re: Bank First National Corporation**  
**Form 10-12B**  
**Filed September 24, 2018**  
**File No. 001-38676**

Dear Ms. Dvorak:

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,

Division of Corporation Finance  
Office of Financial Services