



DIVISION OF  
CORPORATION FINANCE

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

April 15, 2019

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

**Re: Bank First National Corporation  
Registration Statement on Form S-4  
Filed April 9, 2019  
File No. 333-230784**

Dear Ms. 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 Eric Envall at (202) 551-3234 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Financial Services