DIVISION OF CORPORATION FINANCE

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

Mail Stop 4720

July 19, 2017

Todd Etzler Vice President, General Counsel Horizon Bancorp 515 Franklin Square Michigan City, IN 46360

Re: Horizon Bancorp

Registration Statement on Form S-4

Filed July 14, 2017 File No. 333-219289

Dear Mr. Etzler:

This is to advise you that we have not reviewed and will not review your registration statements.

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.

You may contact Jessica Livingston, Staff Attorney, at 202-551-3448 with any questions.

Sincerely,

/s/ Era Anagnosti

Era Anagnosti Legal Branch Chief Office of Financial Services

cc: Curt Hidde, Esq.