

July 13, 2021

Lars B. Eller
Chief Executive Officer
Farmers & Merchants Bancorp, Inc.
307 N. Defiance Street
Archbold, OH 43502

Bancorp, Inc.

Statement on Form S-4

Re: Farmers & Merchants

Registration

Filed July 8, 2021
File No. 333-257767

Dear Mr. Eller:

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 Sonia Bednarowski at 202-551-3666 or Justin Dobbie, Legal Branch Chief, at 202-551-3469 with any questions.

Sincerely,

Division of Corporation Finance

Office of Finance