

August 1, 2022

Lars B. Eller
President and 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 25, 2022

File No. 333-266320

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.

Gessert at 202-551-2326 with any questions.

Please contact David

Sincerely,

Division of Corporation Finance

Office of Finance