



DIVISION OF  
CORPORATION FINANCE

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

July 16, 2018

Edward Seksay  
General Counsel  
Independent Bank Corp  
288 Union Street  
Rockland, MA 02370

**Re: Independent Bank Corp**  
**Registration Statement on Form S-4**  
**Filed July 9, 2018**  
**File No. 333-226094**

Dear Mr. Seksay:

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 Jessica Livingston at 202-551-3448 with any questions.

Division of Corporation Finance  
Office of Financial Services