



DIVISION OF
CORPORATION FINANCE

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

August 1, 2022

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

Re: Farmers & Merchants Bancorp, Inc.
Registration Statement on Form S-4
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.

Please contact David Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance