



DIVISION OF
CORPORATION FINANCE

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

December 26, 2023

David B. Becker
Chairman and Chief Executive Officer
First Internet Bancorp
8701 E. 116th Street
Fishers, IN 46038

Re: First Internet Bancorp
Registration Statement on Form S-3
Filed December 19, 2023
File No. 333-276150

Dear David B. Becker:

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 Madeleine Joy Mateo at 202-551-3465 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Joshua L. Colburn, Esq.