

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

January 30, 2020

Kelly M. Dvorak General Counsel Bank First Corporation 402 N. 8th Street Manitowoc, Wisconsin 54220

> Re: Bank First Corporation Registration Statement on Form S-4 Filed January 24, 2020 File No. 333-236067

Dear Ms. Dvorak:

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 Eric Envall at (202) 551-3234 with any questions.

Sincerely,

Division of Corporation Finance Office of Finance