

## **ACCESS TO THE AUDIT COMMITTEE**

Anyone who has a concern about First Merchants Corporation's accounting, internal accounting controls, or auditing matters may communicate that concern to the Audit Committee of the Board of Directors, which consists solely of non-employee directors.

Any such communication may be anonymous and may be reported to the Audit Committee through the Company as follows:

**In writing to:**

Chairman – Audit Committee  
First Merchants Corporation  
P.O. Box 311  
Muncie, IN 47308-0311

All such matters will be reviewed under the Audit Committee direction and oversight by Internal Audit or such other persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review. Prompt and appropriate corrective action will be taken when and as warranted in the judgement of the Audit Committee. The Audit Committee Chairman will prepare a periodic summary report of all such communications for the Audit Committee. The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding accounting matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.