



DIVISION OF
CORPORATION FINANCE

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

April 27, 2009

J. Craig Carr
Corporate Secretary and General Counsel
First Place Financial Corp.
185 East Market Street
Warren, OH 44481

**Re: First Place Financial Corp.
Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A
Filed April 24, 2009
File No. 000-25049**

Dear Mr. Carr:

We have completed our limited review of your Preliminary Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

Kathryn McHale
Staff Attorney

cc: (facsimile only)

Mark Goldschmidt
Patton Boggs LLP