

January 17, 2008

Mail Stop 4561

By U.S. Mail and facsimile to (217) 465-0285

Ms. Ellen M. Litteral
Chief Financial Officer and Treasurer
First BancTrust Corporation
Paris, IL 61944

**Re: First BancTrust Corporation
Form 10-K for Fiscal Year December 31, 2006
Form 10-Q for the Quarterly Periods Ended March 31, 2007, June 30,
2007 and September 30, 2007
File No. 000-32535**

Dear Ms. Litteral:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John P. Nolan
Accounting Branch Chief