



DIVISION OF  
CORPORATION FINANCE

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

April 23, 2021

Anthony Schoen  
Chief Financial Officer  
First Savings Financial Group, Inc.  
702 North Shore Drive  
Suite 300  
Jeffersonville, Indiana 47130

**Re: First Savings Financial Group, Inc.**  
**Form 10-K**  
**Filed December 17, 2020**  
**File No. 001-34155**

Dear Mr. Schoen:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Finance