

Mail Stop 4561

January 26, 2007

Mr. Sylvan J. Dlesk  
President and Chief Executive Officer  
First West Virginia Bancorp, Inc.  
1701 Warwood Avenue  
Wheeling, WV 26003

**Re: First West Virginia Bancorp, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2005**  
**Filed March 28, 2006**  
**File No. 1-13652**

Dear Mr. Dlesk:

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

Sincerely,

Donald Walker  
Senior Assistant Chief Accountant