

Mail Stop 4561

November 14, 2008

Gregory A. Gehlmann  
General Counsel & Secretary  
First Financial Bancorp.  
4000Smith Road, Suite 400  
Cincinnati, Ohio 45209

**Re: First Financial Bancorp.  
Pre 14A  
Filed on October 31, 2008  
File Number 0-12379**

Dear Mr. Gehlmann:

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

Sincerely,

David S. Lyon  
Senior Financial Analyst