

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