



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

October 21, 2009

Ms. Lisa K. Vansickle  
Senior Vice President & Chief Financial Officer  
First Banks, Inc.  
135 North Meramac  
Clayton, MO 63105

**RE: First Banks, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**Filed March 25, 2009**  
**File No. 001-31610**

Dear Ms. Vansickle,

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

Sincerely,

Hugh P. West  
Accounting Branch Chief