



DIVISION OF
CORPORATION FINANCE

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

October 3, 2024

James R. Reske
Executive Vice President, Chief Financial Officer, and Treasurer
First Commonwealth Financial Corporation
601 Philadelphia Street
Indiana, PA 15701

Re: First Commonwealth Financial Corporation
Form 10-K for Fiscal Year Ended December 31, 2023
File No. 001-11138

Dear James R. Reske:

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