



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

February 6, 2017

Via E-mail

Norman L. Lowery  
Chief Executive Officer  
First Financial Corporation  
One First Financial Plaza  
Terre Haute, IN 47807

**Re: First Financial Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2015**  
**Filed March 9, 2016**  
**File No. 000-16759**

Dear Mr. Lowery:

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,

/s/ Stephanie L. Sullivan

Stephanie L. Sullivan  
Senior Technical and Policy Advisor  
Office of Financial Services