



DIVISION OF
CORPORATION FINANCE

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

June 27, 2022

Rodger McHargue
Chief Financial Officer
First Financial Corp /IN/
One First Financial Plaza
Terre Haute, IN 47807

**Re: First Financial Corp /IN/
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed March 9, 2022
File No. 000-16759**

Dear Mr. McHargue:

We have completed our review of your filings. 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