

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

January 8, 2010

Mr. Frank B. Holding, Jr. Chairman and Chief Executive Officer First Citizens Bancshares, Inc. 4300 Six Forks Road Raleigh, North Carolina 27609

Re: First Citizens Bancshares, Inc.

File No. 001-16715

Form 10-K for the fiscal year ended December 31, 2008

Amendment to Form 10-K for the fiscal year ended December 31, 2008

Definitive Schedule 14A filed March 20, 2009

Dear Mr. Holding:

We have completed our review of your filings. We have no further comments at this time.

Sincerely,

Michael R. Clampitt Senior Attorney