

Mail Stop – 4720

August 7, 2009

Mr. James O. Miller
President
First Citizens Banc Corp
100 East Water Street
P. O. Box 5016
Sandusky, Ohio 44870

**Re: First Citizens Banc Corp
Form 10-K for December 31, 2008
File Number 0-25980**

Dear Mr. Miller:

This letter is to advise you that we have completed our reviewed the above referenced filing and the related material, and we have no further comments.

Sincerely,

William Friar
Senior Financial Analyst

By FAX: 419 627-3359