



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

September 28, 2017

Shannon M. Kuhl  
Senior Vice President and Chief Legal Officer  
First Financial Bancorp  
255 East Fifth Street, Suite 700  
Cincinnati, OH 45202

**Re: First Financial Bancorp  
Registration Statement on Form S-4  
Filed September 22, 2017  
File No. 333-220583**

Dear Ms. Kuhl:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Eric Envall, Staff Attorney, at (202) 551-3234 with any questions.

Sincerely,

/s/ Era Anagnosti

Era Anagnosti  
Legal Branch Chief  
Office of Financial Services