October 13, 2009

Michael A. Carty Chief Financial Officer First Financial Corp. One First Financial Plaza Terre Haute, Indian 47807

Re: First Financial Corp. Form 10-K for December 31, 2008 File Number 0-16759

Dear Mr. Carty:

We have completed our review of the above referenced materials and have no further comments.

Sincerely,

Christian Windsor Special Counsel