



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4720

February 6, 2017

Via E-mail

Norman L. Lowery
Chief Executive Officer
First Financial Corporation
One First Financial Plaza
Terre Haute, IN 47807

**Re: First Financial Corporation
Form 10-K for Fiscal Year Ended December 31, 2015
Filed March 9, 2016
File No. 000-16759**

Dear Mr. Lowery:

We have completed our review of your filing. 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,

/s/ Stephanie L. Sullivan

Stephanie L. Sullivan
Senior Technical and Policy Advisor
Office of Financial Services