

Stacy Fisher

February 18, 2011

Elizabeth M. Murphy  
Secretary  
Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549-1090

Dear Elizabeth Murphy:

We appreciate the opportunity to comment on the notice of proposed rulemaking issued by the Securities and Exchange Commission to establish a permanent registration system for municipal advisors under Section 975 of the Dodd-Frank.

First Financial Bank provides a variety of products and services to state and local governmental bodies. For example, we offer deposit and cash management accounts, as well as loans to municipalities.

Sincerely,

Stacy Fisher  
First Financial Bank