



DIVISION OF  
CORPORATION FINANCE

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

October 3, 2024

James R. Reske  
Executive Vice President, Chief Financial Officer, and Treasurer  
First Commonwealth Financial Corporation  
601 Philadelphia Street  
Indiana, PA 15701

**Re: First Commonwealth Financial Corporation  
Form 10-K for Fiscal Year Ended December 31, 2023  
File No. 001-11138**

Dear James R. Reske:

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,

Division of Corporation Finance  
Office of Finance