

first

first financial bancorp

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June 18, 2010

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RETURN RECEIPT REQUESTED

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
U.S. Department of Labor
200 Constitution Avenue NW, N-1513
Washington, D.C. 20210

Re: Top Hat Statement for the First Financial Bancorp Executive Supplemental Retirement Plan

Dear Sir or Madam:

Pursuant to Section 2520.104-23(b) of the Department of Labor Regulations, the following information is hereby submitted:

Employer's Name: First Financial Bancorp

Employer's Address: 201 East Fourth Street
Suite 2000
Cincinnati, Ohio 45202

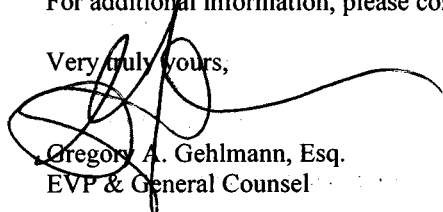
Employer's Tax ID#: 31-1042001

Declaration: The Employer currently maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Statement: The Employer currently maintains the First Financial Bancorp Executive Supplemental Retirement Plan which covers approximately seven employees.

For additional information, please contact me.

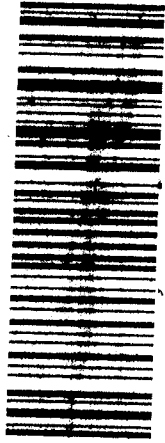
Very truly yours,


Gregory A. Gehlmann, Esq.
EVP & General Counsel

first
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