

FIRST COMMONWEALTH FINANCIAL CORP /PA/

Form 8-K/A

March 29, 2006

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

FORM 8-K/A
CURRENT REPORT

Pursuant to Section 13 OR 15(d) of
The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): March 22, 2006

First Commonwealth Financial Corporation
(Exact name of registrant as specified in its charter)

Pennsylvania
(State or other jurisdiction
of incorporation)

0-11242
(Commission
File Number)

25-1428528
(IRS Employer
Identification Number)

22 N. Sixth Street, Indiana, PA
(Address of Principal Executive Offices)

15701
(Zip Code)

Registrant's telephone number, including area code: (724) 349-7220

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

☐ Written communication pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 4.01. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

On March 27, 2006, First Commonwealth Financial Corporation filed a Current Report on Form 8-K disclosing that it has engaged KPMG LLP as its new principal accountants. This Amendment No. 1 to Current Report on Form 8-K/A is being filed to confirm that First Commonwealth did not consult KPMG LLP concerning certain matters during the two most recent fiscal years or any subsequent interim period prior to engaging KPMG LLP.

On March 22, 2006, an engagement letter was executed between First Commonwealth Financial Corporation and KPMG LLP. KPMG LLP was engaged as the new principal accountants of First Commonwealth Financial Corporation. The 2006 engagement letter with KPMG LLP is subject to alternative dispute resolution procedures and limits the corporation's ability to recover punitive damages. First Commonwealth Financial Corporation did not consult KPMG LLP concerning any of the matters described in paragraph (a)(2)(i) or (ii) of Item 304 of Regulation S-K during the two most recent fiscal years or any subsequent interim period prior to engaging KPMG LLP.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: March 29, 2006

FIRST COMMONWEALTH FINANCIAL CORPORATION
(Registrant)

By: /S/ JOHN J. DOLAN

John J. Dolan
Executive Vice President and
Chief Financial Officer
