

Via EDGAR

July 17, 2018

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-4628

**Re: First Western Financial, Inc.
Registration Statement on Form S-1, as amended
File No. 333-225719**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the “Act”), the undersigned, as representatives of the several underwriters of the above issue, hereby join in the request of First Western Financial, Inc. that the effectiveness of the Registration Statement on Form S-1, as amended (Registration No. 333-225719) (the “Registration Statement”), be accelerated so that the Registration Statement will become effective at 4:00 p.m. Eastern Time on July 18, 2018, or as soon as practicable thereafter. We previously filed a request on July 16, 2018 to join in the acceleration request of First Western Financial, Inc., and are filing this updated request solely to amend the approximate number of copies of the preliminary prospectus distributed by the underwriters pursuant to Rule 460 under the Act.

Pursuant to Rule 460 under the Act, and in connection with the foregoing, we wish to advise you that the underwriters have distributed approximately 2,081 copies of the preliminary prospectus dated July 9, 2018, through the date hereof, to prospective underwriters, institutional investors, dealers, and others.

The undersigned, as representatives of the several underwriters of the above issue, hereby represent on behalf of the underwriters that the underwriters are acting in compliance and will act in compliance with the provisions of Rule 15c2-8 promulgated under the Securities Exchange Act of 1934, as amended, in connection with the above issue.

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Respectfully,

KEEFE, BRUYETTE & WOODS, INC.
STEPHENS INC.
(As Representatives of the Several Underwriters)

By: KEEFE, BRUYETTE & WOODS, INC.

By: /s/ Lisa J. Schultz
Name: Lisa J. Schultz
Title: Managing Director

By: STEPHENS INC.

By: /s/ Steven L. Dearing
Name: Steven L. Dearing
Title: Managing Director, Equity Capital Markets

Signature Page to Acceleration Request