

October 7, 2021

Julie A. Courkamp  
Chief Financial Officer  
First Western Financial, Inc.  
1900 16th Street, Suite 1200  
Denver, CO 80202

Financial, Inc.

Statement on Form S-4  
2021

Re: First Western

Registration

Filed October 6,

File No. 333-260078

Dear Ms. Courkamp:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Sonia

Bednarowski at 202-551-3666 with any questions.

Sincerely,

Division of Corporation Finance

Office of Finance