

First Western Financial, Inc.
1900 16th Street,
Suite 1200
Denver, Colorado 80202

October 27, 2021

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
Office of Financial Services
100 F Street, N.E.
Washington, D.C. 20549
Attention: Sonia Bednarowski

Re: First Western Financial, Inc.
Registration Statement on Form S-4 (File No. 333-260078)

Dear Ms. Bednarowski:

The undersigned, First Western Financial, Inc. (the “Company”), pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, hereby requests that the effective date of the above-referenced Registration Statement on Form S-4 be accelerated to 4:00 p.m. Eastern Time on Friday, October 29, 2021, or as soon possible thereafter.

We request that we be notified of such effectiveness by a telephone call to Kurt Leeper of Otteson Shapiro LLP, the Company’s counsel, at (720) 963-7546 and that such effectiveness also be confirmed in writing.

Sincerely,

FIRST WESTERN FINANCIAL, INC.

By: /s/ Julie A. Courkamp

Julie A. Courkamp

Chief Financial Officer and Treasurer
