

June 19, 2018



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VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attn: Jessica Livingston, Staff Attorney
Office of Financial Services

**Re: First Western Financial, Inc.
Amendment No.1 to
Draft Registration Statement on Form S-1
Submitted May 29, 2018
CIK No. 0001327607**

Ladies and Gentlemen:

On behalf of First Western Financial, Inc., a Colorado corporation (the “Company”), we are submitting this letter in response to the comments received from the staff of the Division of Corporation Finance (the “Staff”) of the Securities and Exchange Commission (the “Commission”) by letter dated June 7, 2018 with respect to Amendment No. 1 to the Company’s Draft Registration Statement on Form S-1, which was confidentially submitted to the Commission on May 29, 2018 (the “Draft Registration Statement”).

Concurrently with the submission of this letter, the Company is filing with the Commission the Registration Statement on Form S-1 (the “Registration Statement”). For your reference, copies of this letter, along with both clean copies of the Registration Statement and copies marked to show all changes from the Draft Registration Statement, are being delivered to the Staff under separate cover.

In this letter, we have recited the Staff’s comments in bold type and have followed each comment with the Company’s response. All references to page numbers and captions correspond to the Registration Statement.

Assets Under Management, page 103

- We note your response to comment 10. Please revise the tabular presentation in your filing to further disaggregate the line item “contribution/withdrawals/market” for each of your product offerings.**

In response to the Staff’s comment, the Company has revised page 103 as requested.

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Please do not hesitate to contact me by telephone at (214) 855-3906 with any questions or comments regarding this correspondence.

Very truly yours,

/s/ Michael G. Keeley

Michael G. Keeley
of Norton Rose Fulbright US LLP

cc: Scott C. Wylie, First Western Financial, Inc.
Brian H. Blaney, Esq., Greenberg Traurig, LLP