



DIVISION OF
CORPORATION FINANCE

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

October 7, 2021

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

Re: First Western Financial, Inc.
Registration Statement on Form S-4
Filed October 6, 2021
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