

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

January 10, 2022

Scott C. Wylie Chief Executive Officer First Western Financial, Inc. 1900 16th Street, Ste. 1200 Denver, CO 80202

> Re: First Western Financial, Inc. Registration Statement on Form S-3 Filed January 6, 2022 File No. 333-262033

Dear Mr. Wylie:

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 Tonya K. Aldave at (202) 551-3601 with any questions.

Sincerely,

Division of Corporation Finance Office of Finance

cc: Kurt Leeper, Esq.