



DIVISION OF
CORPORATION FINANCE

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

October 28, 2021

Gregg E. Zahn
Chief Executive Officer
First Trinity Financial Corporation
7633 E. 63rd Place, Suite 730
Tulsa, OK 74133

Re: First Trinity Financial Corporation
Registration Statement on Form S-4
Filed October 22, 2021
File No. 333-260444

Dear Mr. Zahn:

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 Julia Griffith at 202-551-3267 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance