



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4720

November 18, 2009

Victor Kariak
President and CEO
First Financial Northwest, Inc.
201 Wells Avenue South
Renton, WA, 98057

Re: First Financial Northwest, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
Form 10-Q for the Quarterly Period Ended June 30, 2009
File No. 001-33652

Dear Mr. Kariak:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin W. Vaughn
Accounting Branch Chief