



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