



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

DIVISION OF  
CORPORATION FINANCE

January 8, 2020

John Michel  
Executive Vice President and Chief Financial Officer  
First Foundation Inc.  
18101 Von Karman Avenue, Suite 700  
Irvine, CA 92612

**Re: First Foundation Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2018**  
**Filed March 1, 2019**  
**File No. 001-36461**

Dear Mr. Michel:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Finance