



DIVISION OF
CORPORATION FINANCE

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

February 24, 2021

Scott Kavanaugh
Chief Executive Officer
First Foundation Inc.
18101 Von Karman Avenue, Suite 700
Irvine, CA 92612

Re: First Foundation Inc.
Form 10-K for the Fiscal Period Ending December 31, 2019
Filed March 2, 2020
Form 10-Q for the Quarterly Period Ending September 30, 2020
Filed November 6, 2020
File No. 001-36461

Dear Mr. Kavanaugh:

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