



DIVISION OF
CORPORATION FINANCE

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

August 21, 2024

Scott F. Kavanaugh
Chief Executive Officer
First Foundation Inc.
200 Crescent Court
Suite 1400
Dallas, Texas 75201

Re: First Foundation Inc.
Preliminary Proxy Statement on Schedule 14A
Filed July 29, 2024
Revised Preliminary Proxy Statement on Schedule 14A
Filed August 16, 2024
File No. 001-36461

Dear Scott F. Kavanaugh:

We have completed our review of your filings. 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