



DIVISION OF
CORPORATION FINANCE

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

May 27, 2021

Matthew P. Deines
President and Chief Executive Officer
First Northwest Bancorp
105 West 8th Street
Port Angeles, Washington 98362

Re: First Northwest Bancorp
Registration Statement on Form S-4
Filed May 24, 2021
File No. 333-256438

Dear Mr. Deines:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jessica Livingston at 202-551-3448 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance