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NASDAQ
THE NASDAQ OMX GROUP

Received SEC

MAY 30 2014

Washington, DC 20549

001-36461

William Slattery, CFA
Vice President
Listing Qualifications

By Electronic Mail

May 30, 2014

Mr. Jeffrey Thomas
Chief, IT Services
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

CERTNAS

Dear Mr. Thomas:

By letter dated May 21, 2014, we advised you that The Nasdaq Stock Market (the "Exchange") had received a Form 8-A from First Foundation Inc. for registration of its Common Stock and the Exchange had approved the security for listing and registration upon official notice of issuance.

Since then, we have been advised that the company has determined not to proceed with the offering at this time. Accordingly, we hereby withdraw our earlier certification of approval.

Sincerely,

William Slattery