



DIVISION OF
CORPORATION FINANCE

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

December 11, 2024

Erica Dorsett
General Counsel
First Foundation Inc.
200 Crescent Court, Suite 1400
Dallas, Texas 75201

**Re: First Foundation Inc.
Registration Statement on Form S-3
Filed December 4, 2024
File No. 333-283610**

Dear Erica Dorsett:

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 John Stickel at 202-551-3324 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance