



DIVISION OF
CORPORATION FINANCE

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

October 26, 2023

Neal E. Arnold
President and Chief Executive Officer
FirstSun Capital Bancorp
1400 16th Street, Suite 250
Denver, Colorado 80202

**Re: FirstSun Capital Bancorp
Registration Statement on Form S-3
Filed October 17, 2023
File No. 333-275054**

Dear Neal E. Arnold:

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 Robert Arzonetti at 202-551-8819 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Brennan Ryan