



DIVISION OF  
CORPORATION FINANCE

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

March 12, 2024

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

**Re: FirstSun Capital Bancorp  
Registration Statement on Form S-4  
Filed March 8, 2024  
File No. 333-277799**

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: Brittany McIntosh