

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

July 26, 2024

Steven B. Crockett Chief Financial Officer South Plains Financial, Inc. 5219 City Bank Parkway Lubbock, TX 79407

Re: South Plains Financial, Inc.

Form 10-K for Fiscal Year Ended December 31, 2023

File No. 001-38895

Dear Steven B. Crockett:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Finance