



DIVISION OF  
CORPORATION FINANCE

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

October 8, 2024

Steven B. Crockett  
Chief Financial Officer  
South Plains Financial, Inc.  
5219 City Bank Parkway  
Lubbock, Texas 76407

**Re: South Plains Financial, Inc.**  
**Registration Statement on Form S-3**  
**Filed September 30, 2024**  
**File No. 333-282422**

Dear Steven B. Crockett:

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