



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

DIVISION OF  
CORPORATION FINANCE

August 25, 2025

Terrance E. Mendez  
Chief Executive Officer and Interim Chief Financial Officer  
SHF Holdings, Inc.  
1526 Cole Boulevard  
Suite 250  
Golden, CO 80401

**Re: SHF Holdings, Inc.**  
**Form 8-K filed August 14, 2025**  
**File No. 001-40524**

Dear Terrance E. Mendez:

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