



DIVISION OF
CORPORATION FINANCE

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

January 27, 2026

Elizabeth E. McShane
Chief Financial Officer
Lendway Inc.
5000 West 36th Street, Suite 220
Minneapolis, MN 55416

Re: Lendway Inc.
Registration Statement on Form S-1
Filed January 23, 2026
File No. 333-292897

Dear Elizabeth E. McShane:

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 Margaret Sawicki at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and Services

cc: Garrett M. Sleichter, Esq.