

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

Office of Finance

Corporation Finance