



DIVISION OF  
CORPORATION FINANCE

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

December 20, 2022

Brett L. Pharr  
Chief Executive Officer  
Pathward Financial, Inc.  
5501 South Broadband Lane  
Sioux Falls, SD 57108

**Re: Pathward Financial, Inc.**  
**Registration Statement on Form S-4**  
**Filed December 9, 2022**  
**File No. 333-268731**

Dear Brett L. Pharr:

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

cc: Gregory F. Parisi, Esq.