



JANNEY MONTGOMERY SCOTT  
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November 5, 2021

**BY EDGAR**

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Ponce Financial Group, Inc.  
Registration Statement on Form S-1 filed November 5, 2021 (File No. 333-258394)  
Request for Acceleration of Effective Date

Ladies and Gentlemen:

In accordance with Rule 461 of Regulation C promulgated under the Securities Act of 1933, we hereby join Ponce Financial Group, Inc. in requesting that the effective date of the above-referenced Registration Statement be accelerated so that it will become effective November 9, 2021, at 5 p.m. ET, or as soon as possible thereafter.

Very Truly Yours,

Janney Montgomery Scott LLC

/s/ Greg Gersack  
Name: Greg Gersack  
Title: Head of Midwest & West Coast  
Depositories & Head of Equity Capital Markets

cc: Daniel P. Weitzel  
*Locke Lord LLP*