

October 12, 2021

Priscilla Sims Brown  
Chief Executive Officer  
Amalgamated Financial Corp.  
275 Seventh Avenue  
New York, NY 10001

Financial Corp.

Statement on Form S-3  
2021

Re: Amalgamated

Registration

Filed October 5,

File No. 333-260076

Dear Ms. Brown:

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.

Griffith at 202-551-3267 with any questions.

Please contact Julia

Sincerely,

Division of Corporation Finance

Office of Finance