



October 13, 2021

Julia Griffith  
Special Counsel  
Securities and Exchange Commission  
Division of Corporation Finance  
100 F. Street NE  
Washington, D.C. 20549

Re: Amalgamated Financial Corp. (the "Registrant")  
Registration Statement on Form S-3 (File No. 333-260076)

Dear Ms. Griffith:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Securities Act"), the Registrant hereby requests that the effective date for the above-referenced Registration Statement be accelerated so that it will be declared effective under the Securities Act at 10:00 a.m., New York City time, on Friday, October 15, 2021.

The Staff should feel free to contact Brittany M. McIntosh of Nelson Mullins Riley & Scarborough LLP, the Registrant's legal counsel, at (864) 373-2326 with any questions or comments.

Sincerely,

Amalgamated Financial Corp.

By: /s/ Deborah Silodor  
Deborah Silodor  
Executive Vice President and General Counsel

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