



DIVISION OF
CORPORATION FINANCE

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

April 23, 2024

Andrew C. Sagliocca
Vice Chairman, CEO and President
Esquire Financial Holdings, Inc.
100 Jericho Quadrangle, Suite 100
Jericho, NY 11753

Re: Esquire Financial Holdings, Inc.
Registration Statement on Form S-3
Filed April 19, 2024
File No. 333-278832

Dear Andrew C. Sagliocca:

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 Madeleine Joy Mateo at 202-551-3465 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Gregory M. Sobczak, Esq.