

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

March 21, 2024

Frank S. Renda Chief Executive Officer Southland Holdings, Inc. 1100 Kubota Drive Grapevine, TX 76051

Re: Southland Holdings, Inc.
Registration Statement on Form S-3
Filed March 15, 2024
File No. 333-278008

Dear Frank S. Renda:

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 Pearlyne Paulemon at 202-551-8714 with any questions.

Sincerely,

Division of Corporation Finance Office of Real Estate & Construction

cc: William R. Rohrlich, II