



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.