



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

DIVISION OF  
CORPORATION FINANCE

June 20, 2024

Joe Ragan  
Chief Executive Officer  
ExcelFin Acquisition Corp.  
100 Kingsley Park Dr.  
Fort Mill, SC 29715

**Re: ExcelFin Acquisition Corp.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed June 12, 2024**  
**File No. 001-40933**

Dear Joe Ragan:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Bill Nelson, Esq.