

**NEWTEKONE, INC.**  
**4800 T Rex Avenue, Suite 120**  
**Boca Raton, Florida 33431**  
**(212) 356-9500**

July 25, 2023

Via EDGAR

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Finance  
Attention: Madeleine Mateo and Tonya Aldave  
100 F. Street, N.E.  
Washington, D.C. 20549

Re: NewtekOne, Inc.  
Registration Statement on Form S-3  
Filed: July 21, 2023  
File No. 333-269452

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, NewtekOne, Inc. (the "Registrant") hereby requests acceleration of effectiveness of the above-referenced Registration Statement on Form S-3 so that it will become effective as of 5:00 p.m. EST on July 27, 2023, or as soon as thereafter practicable.

Please do not hesitate to contact the undersigned at (212) 356-9500 or bsloane@newtekone.com with any questions you may have concerning this request. In addition, please notify me when this request for acceleration has been granted.

*[Signature Page Follows]*

Very truly yours,

/s/ Barry Sloane

Barry Sloane

Chief Executive Officer, President and Chairman of the Board

cc: Michael A. Schwartz, Chief Legal Officer  
Jared M. Fishman, Sullivan & Cromwell LLP

[Signature Page to NewtekOne, Inc. Form S-3 Acceleration Request]