



DIVISION OF  
CORPORATION FINANCE

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

December 30, 2024

Raul Vazquez  
Chief Executive Officer  
Oportun Financial Corporation  
2 Circle Star Way  
San Carlos, CA 94070

**Re: Oportun Financial Corporation  
Registration Statement on Form S-3  
Filed December 20, 2024  
File No. 333-283989**

Dear Raul Vazquez:

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: Amanda Urquiza, Esq.