

Beneficient  
325 North St. Paul Street, Suite 4850  
Dallas, Texas 75201  
(214) 445-4700

November 12, 2024

VIA EDGAR Securities and Exchange Commission  
Division of Corporation Finance Office of Finance  
100 F. Street, N.E.  
Washington, D.C. 20549  
Attention: Robert Arzonetti and Tonya Aldave

**RE: Beneficient  
Amendment No. 3 on Form S-1 to Registration Statement on Form S-3  
SEC File No. 333-281694 (the “Registration Statement”)  
REQUEST FOR ACCELERATION OF EFFECTIVENESS**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, Beneficient (the “*Registrant*”) respectfully requests that the U.S. Securities and Exchange Commission (the “*Commission*”) declare the Registration Statement effective as of 4:00 p.m. Eastern Standard Time, on November 12, 2024, or as soon as practicable thereafter, or at such other time as the Registrant or the Registrant’s legal counsel Haynes and Boone, LLP, request by telephone that such Registration Statement be declared effective. This letter and request for acceleration of effectiveness of the Registration Statement supersedes our acceleration request filed with the Commission on October 24, 2024 that had previously requested acceleration for November 13, 2024.

The Registrant hereby authorizes Matthew L. Fry, of Haynes and Boone, LLP, to orally modify or withdraw this request for acceleration.

We request that we be notified of such effectiveness by a telephone call to Mr. Fry at (214) 651-5443, or in his absence Logan Weissler at (214) 651-5813, of Haynes and Boone, LLP, as soon as the Registration Statement has been declared effective. We also respectfully request that a copy of the written order from the Commission verifying the effective time and date of such registration statement be sent to Mr. Fry, via email at matt.fry@haynesboone.com. Please contact either of Messrs. Fry or Weissler if you have any questions or concerns regarding this matter.

Very truly yours,

**BENEFICIENT**

By: /s/ Gregory W. Ezell  
Name: Gregory W. Ezell  
Title Chief Financial Officer

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