



DIVISION OF  
CORPORATION FINANCE

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

December 9, 2021

Tim Murphy  
Chief Financial Officer  
Repay Holdings Corp  
3 West Paces Ferry Road  
Suite 200  
Atlanta, GA 30305

**Re: Repay Holdings Corp**  
**Registration Statement on Form S-3**  
**Filed December 3, 2021**  
**File No. 333-261486**

Dear Mr. Murphy:

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 Jennie Beysolow at 202-551-8108 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Heather M. Ducat