



DIVISION OF
CORPORATION FINANCE

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

November 24, 2020

Jared Isaacman
Chief Executive Officer
Shift4 Payments, Inc.
2202 N. Irving St.
Allentown, Pennsylvania 18109

Re: Shift4 Payments, Inc.
Draft Registration Statement on Form S-1
Filed November 20, 2020
File No. 377-03807

Dear Mr. Isaacman:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Taylor Beech at 202-551-4515 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services