



DIVISION OF  
CORPORATION FINANCE

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

November 14, 2022

Nancy Disman  
Chief Financial Officer  
Shift4 Payments, Inc.  
2202 N. Irving Street  
Allentown, PA 18109

**Re: Shift4 Payments, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed March 1, 2022**  
**File No. 001-39313**

Dear Nancy Disman:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Jordan Frankel