



DIVISION OF  
CORPORATION FINANCE

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

August 16, 2021

Jared Kaplan  
Chief Executive Officer  
OppFi Inc.  
130 E. Randolph Street, Suite 3400  
Chicago, Illinois 60601

**Re: OppFi Inc.**  
**Registration Statement on Form S-1**  
**Filed August 11, 2021**  
**File No. 333-258698**

Dear Mr. Kaplan:

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 Jessica Livingston at 202-551-3448 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance