



DIVISION OF
CORPORATION FINANCE

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

June 29, 2022

Glenn Renzulli
Chief Financial Officer
Paya Holdings Inc.
303 Perimeter Center North, Suite 600
Atlanta, Georgia 30346

Re: Paya Holdings Inc.
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed March 15, 2022
File No. 001-39627

Dear Mr. Renzulli:

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: Eric Bell, Chief Accounting Officer