



DIVISION OF  
CORPORATION FINANCE

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

June 10, 2021

Cathy King  
Vice President, General Counsel & Corporate Secretary  
PAR Technology Corporation  
8383 Seneca Turnpike  
New Hartford, New York 13413

**Re: PAR Technology Corporation**  
**Registration Statement on Form S-3**  
**Filed June 9, 2021**  
**File No. 333-256941**

Dear Ms. King:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 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 Alexandra Barone, Staff Attorney, at (202) 551-8816 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Boris Dolgonos