

December 9, 2021

Tim Murphy
Chief Financial Officer
Repay Holdings Corp
3 West Paces Ferry Road
Suite 200
Atlanta, GA 30305

Statement on Form S-3
2021

Re: Repay Holdings Corp
Registration

Filed December 3,

File No. 333-261486

Dear Mr. Murphy:

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.

Beysolow at 202-551-8108 with any questions.

Please contact Jennie

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

Heather M. Ducat