

September 27, 2021

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Trade & Services  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Suying Li and Linda Cvrkel

**Re: Repay Holdings Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2020**  
**Filed March 1, 2021**  
**Amendment No. 2 to Form 10-K for the Fiscal Year Ended December 31, 2020**  
**Filed May 10, 2021**  
**Item 2.02 Form 8-K Dated August 9, 2021**  
**File No. 001-38531**

Dear Ms. Li and Ms. Cvrkel:

I am writing to follow up on the conversation that David Ghegan, outside counsel to Repay Holdings Corporation, had with Suying Li from the staff (the “**Staff**”) of the Securities and Exchange Commission’s Division of Corporation Finance on September 24, 2021. Pursuant to that conversation, I am formally requesting an extension to respond to the Staff’s comment letter dated September 15, 2021, with respect to the Form 10-K for the fiscal year ended December 31, 2020, filed with the Commission on March 1, 2021, the Amendment No. 2 to Form 10-K for the fiscal year ended December 31, 2020, filed with the Commission on May 10, 2021 and Item 2.02 Form 8-K dated August 9, 2021, File No. 001-38531 (the “**Comment Letter**”).

Following the discussion of our outside counsel with Suying Li, we respectfully request an extension to respond to the Comment Letter on or before October 8, 2021.

Should you have any questions regarding this request, please do not hesitate to contact our outside counsel, David Ghegan, at (404) 885-3139. Thank you.

Respectfully Submitted,

\s\ Tyler B. Dempsey

Tyler B. Dempsey  
General Counsel

cc: David W. Ghegan  
Troutman Pepper Hamilton Sanders LLP