

Repay Holdings Corporation
3 West Paces Ferry Road
Suite 200
Atlanta, Georgia 30305

September 3, 2020

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, D.C. 20549
Attn: Jennifer Lopez

**Re: Repay Holdings Corporation (the “Company”)
Registration Statement on Form S-3 (the “Registration Statement”)
File No. 333-248483**

Ladies and Gentlemen:

On behalf of Repay Holdings Corporation (the “Company”), the undersigned hereby requests, pursuant to Rule 461 under the Securities Act of 1933, as amended, that the effective time of the Registration Statement of the Company be accelerated to 4:30 p.m., Eastern Time, on Tuesday, September 8, 2020, or as soon as practicable thereafter. The Company respectfully requests that you notify Tyler Dempsey by a telephone call to (470) 867-6728 of such effectiveness.

Please contact David W. Ghegan of Troutman Pepper Hamilton Sanders LLP at (404) 885-3139 if you have any questions concerning this matter. Thank you for your continued attention to this matter.

Very truly yours,

REPAY HOLDINGS CORPORATION

By: /s/ Timothy J. Murphy
Name: Timothy J. Murphy
Title: Chief Financial Officer

cc: David W. Ghegan, Troutman Pepper Hamilton Sanders LLP