

December 6, 2021

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

Corporation

Fiscal Year Ended December 31, 2020

Re: Repay Holdings

Form 10-K for the

Filed March 1, 2021

File No. 001-38531

Dear Mr. Murphy:

We have completed our review of your filing. 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