

July 8, 2021

Tyler Dempsey
General Counsel
Repay Holdings Corp
3 West Paces Ferry Road, Suite 200
Atlanta, Georgia 30305

Re: Repay Holdings Corp
Registration

Statement on Form S-3

Filed July 2, 2021
File No. 333-257660

Dear Mr. Dempsey:

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.

Please contact Benjamin

Richie at 202-551-2365 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services