

December 5, 2022

Thomas Priore
President, Chief Executive Officer and Chairman
Priority Technology Holdings, Inc.
2001 Westside Parkway, Suite 155
Alpharetta, GA 30004

Holdings, Inc.

Fiscal Year Ended December 31, 2021
2022

Re: Priority Technology
Form 10-K for the
Filed March 17,
File No. 001-37872

Dear Thomas Priore:

We have completed our review of your filings. 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