

September 28, 2020

Michael Vollkommer
Chief Financial Officer
Priority Technology Holdings, Inc.
2001 Westside Parkway, Suite 155
Alpharetta, GA 30004

Holdings, Inc.

Fiscal Year Ended December 31, 2019
2020

Re: Priority Technology
Form 10-K for the
Filed March 30,
File No. 001-37872

Dear Mr. Vollkommer:

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