



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 29, 2022

Glenn Renzulli  
Chief Financial Officer  
Paya Holdings Inc.  
303 Perimeter Center North, Suite 600  
Atlanta, Georgia 30346

**Re: Paya Holdings Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed March 15, 2022**  
**File No. 001-39627**

Dear Mr. Renzulli:

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

cc: Eric Bell, Chief Accounting Officer