



DIVISION OF  
CORPORATION FINANCE

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

December 9, 2024

Tim O'Leary  
Chief Financial Officer  
Priority Technology Holdings, Inc.  
2001 Westside Parkway  
Suite 155  
Alpharetta, GA 30004

**Re: Priority Technology Holdings, Inc.  
Registration Statement on Form S-3  
Filed November 27, 2024  
File No. 333-283519**

Dear Tim O'Leary:

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 Rucha Pandit at 202-551-6022 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: James Stevens