

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

DIVISION OF CORPORATION FINANCE

Mailstop 3561

August 14, 2018

Christopher Prince General Counsel Priority Technology Holdings, Inc. 2001 Westside Parkway Alpharetta, Georgia 30004

Re: Priorities Technology Holdings, Inc.

Registration Statement on Form S-3

Filed August 9, 2018 File No. 333-226713

Dear Mr. Prince:

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 Danilo Castelli at (202)551-6521 with any questions.

Sincerely,

/s/ Parhaum J. Hamidi for

Mara L. Ransom Assistant Director Office of Consumer Products

cc: Xavier Kowalski John Mahon