



DIVISION OF  
CORPORATION FINANCE

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

January 27, 2022

Jon Bourne  
Executive Vice President and General Counsel  
GTY Technology Holdings Inc.  
800 Boylston Street, 16th Floor  
Boston, MA 02199

**Re: GTY Technology Holdings Inc.  
Registration Statement on Form S-3  
Filed January 21, 2022  
File No. 333-262289**

Dear Mr. Bourne:

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 Patrick Faller, Staff Attorney, at (202) 551-4438 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Brian Boonstra