



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

DIVISION OF
CORPORATION FINANCE

May 27, 2022

TJ Parrass
Chief Executive Officer
GTY Technology Holdings Inc.
800 Boylston Street, 16th Floor
Boston, MA 02199

Re: GTY Technology Holdings Inc.
Revised Preliminary Proxy Statement on Schedule 14A
Filed May 27, 2022
File No. 001-37931

Dear Mr. Parrass:

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 Technology

cc: Brian Boonstra