

DIVISION OF CORPORATION FINANCE

April 29, 2021

Clay Whitson Chief Financial Officer i3 Verticals, Inc. 40 Burton Hills Blvd., Suite 415 Nashville, TN 37215

> Re: i3 Verticals, Inc. Form 10-K for Fiscal Year Ended September 30, 2020 Filed November 23, 2020 File No. 1-38532

Dear Mr. Whitson:

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