



DIVISION OF
CORPORATION FINANCE

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

February 4, 2021

Keith Omsberg
General Counsel
BTRS Holdings Inc.
1009 Lenox Drive, Suite 101
Lawrenceville, NJ 08648

Re: BTRS Holdings Inc.
Registration Statement on Form S-1
Filed February 3, 2021
File No. 333-252698

Dear Mr. Omsberg:

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 Michael C. Foland, Attorney-Advisor, at (202) 551-6711 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Nicole Brookshire