

December 21, 2020

Gregory Daily
Chief Executive Officer
i3 Verticals, Inc.
40 Burton Hills Blvd., Suite 415
Nashville, TN 37215

Re: i3 Verticals, Inc.
Registration

Statement on Form S-3

2020

Filed December 16,

File No. 333-251386

Dear Mr. Daily:

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 Donald

Field at 202-551-3680 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services