

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  
2020

Filed November 23,  
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