



DIVISION OF
CORPORATION FINANCE

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

April 17, 2024

Alexander Gersh
Chief Financial Officer
Paysafe Limited
2 Gresham Street
London, United Kingdom EC2V 7AD

Re: Paysafe Limited

Form 20-F for the Fiscal Year Ended December 31, 2023

Form 20-F for the Fiscal Year Ended December 31, 2022

File No. 001-40302

Dear Alexander Gersh:

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