VIA EDGAR

Securities and Exchange Commission Division of Corporation Finance 100 F Street NE Washington, D.C. 20549 Attention: Donald E. Field

RE: Paysafe Limited (the "Company") Registration Statement on Form F-4 (File No. 333-251552) (the "Registration Statement")

Dear Mr. Field:

The Company hereby requests, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, acceleration of effectiveness of the Registration Statement such that the Registration Statement will become effective as of 4:00 p.m. on Friday, February 26, 2021, or as soon thereafter as practicable.

[Signature page follows]

Very truly yours,

PAYSAFE LIMITED

By: /s/ Philip McHugh Name: Philip McHugh Title: Chief Executive Officer