

June 2, 2020
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-6010
Attention: Katherine Bagley
Mara Ransom

Re: Shift4 Payments, Inc.
Registration Statement on Form S-1
File No. 333-238307

Ladies and Gentlemen:

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "Act"), we, as representatives of the several Underwriters, wish to advise you that 1,908 copies of the preliminary prospectus dated June 1, 2020, were distributed during the period from June 1, 2020 through the date hereof to prospective underwriters, institutions, dealers and others.

Each of the undersigned advises that it has complied and will continue to comply, and we have been informed by the other participating underwriters that they have complied and will comply, with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

In accordance with Rule 461 of the Act, we hereby join in the request of Gates Industrial Corporation plc for acceleration of the effective date of the above-named Registration Statement so that it becomes effective at 4:00 p.m., Washington, D.C. time, on June 4, 2020, or as soon as possible thereafter.

Very truly yours,

Citigroup Global Markets Inc.
Credit Suisse Securities (USA) LLC
Goldman Sachs & Co. LLC

Acting severally on behalf of themselves and the several
Underwriters

By: CITIGROUP GLOBAL MARKETS INC.

By: /s/ Richard J. Diamond

Name Richard J. Diamond

Title: Managing Director

By: CREDIT SUISSE SECURITIES (USA) LLC

By: /s/ John Kolz

Name John Kolz

Title: Managing Director

By: GOLDMAN SACHS & CO. LLC

By: /s/ C. Erich Bluhm

Name C. Erich Bluhm

Title: Managing Director