

May 21, 2021

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-3720

Attention: Charlie Guidry  
Mara Ransom

**Re: Flywire Corporation  
Registration Statement on Form S-1  
File No. 333-255706**

**Request for Acceleration of Effective Date**

**Requested Date:**

**Tuesday, May 25, 2021**

**Requested Time:**

**4:00 P.M. Eastern Time**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Flywire Corporation (the “**Company**”) hereby requests that the above-referenced Registration Statement on Form S-1 (File No. 333-255706) (the “**Registration Statement**”) be declared effective at the “Requested Date” and “Requested Time” set forth above or at such later time as the Company or its counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the Securities and Exchange Commission. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Gunderson Dettmer Stough Villeneuve Franklin & Hachigian, LLP, by calling Keith Scherer at 617-648-9231.

*[Signature page follows]*

Sincerely,

Flywire Corporation

By: /s/ Michael Massaro  
Chief Executive Officer  
*Principal Executive Officer*

cc: David Gammell, Gunderson Dettmer Stough Villeneuve Franklin & Hachigian, LLP  
Jeffrey R. Vetter, Gunderson Dettmer Stough Villeneuve Franklin & Hachigian, LLP  
Keith Scherer, Gunderson Dettmer Stough Villeneuve Franklin & Hachigian, LLP  
John J. Egan III, Goodwin Procter LLP  
Joseph C. Theis, Jr., Goodwin Procter LLP  
Jared J. Fine, Goodwin Procter LLP