

**LM FUNDING AMERICA, INC.**  
**302 Knights Run Avenue, Suite 1000**  
**Tampa, Florida 33602**

October 29, 2018

**VIA EDGAR**

Ms. Pamela Long, Assistant Director  
United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, D.C. 20549

**Re: LM Funding America, Inc.**

**Registration Statement on Form S-1 (Registration No. 333-227203)**

Dear Ms. Long:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant, LM Funding America, Inc. (the "Registrant"), hereby requests acceleration of effectiveness of its above-referenced Registration Statement to 5:00 p.m., eastern time, on October 29, 2018, or as soon as practicable thereafter. By separate letter, the underwriters of the issuance of the securities being registered have joined in this request for acceleration. The Registrant respectfully requests that you notify Curt Creely of Foley & Lardner LLP of such effectiveness by a telephone call to (813) 225-4122.

Very truly yours,

**LM Funding America, Inc.**

By: /s/ Richard Russell

Richard Russell  
Chief Financial Officer