

LM FUNDING AMERICA, INC.

**1200 West Platt Street, Suite 1000
Tampa, Florida 33606**

October 18, 2021

VIA EDGAR

Mr. David Lin
United States Securities and Exchange Commission
Division of Corporation Finance
Office of Finance
100 F Street, NE
Washington, D.C. 20549

**Re: LM Funding America, Inc.
Registration Statement on Form S-1 (Registration No. 333-259423)**

Dear Mr. Lin:

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 9:00 a.m., eastern time, on Monday, October 18, 2021, 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