

MAXIM GROUP LLC  
300 Park Avenue, 16<sup>th</sup> Floor  
New York, New York 10022

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 “Securities Act”), the undersigned, as representative of the underwriters in connection with the above referenced Registration Statement relating to the offer and issuance by the Registrant of certain of its securities, hereby joins the Registrant’s request that the effective date of the Registration Statement be accelerated so that it shall be declared effective at 9:00 a.m., eastern time, on Monday, October 18, 2021, or as soon thereafter as practicable.

Pursuant to Rule 460 under the Act, we wish to advise you that the underwriters have distributed as many copies of the Preliminary Prospectus, dated October 8, 2021, to underwriters, dealers, institutions and others as appears to be reasonable to secure adequate distribution of the preliminary prospectus.

This is to further advise you that the underwriters have and will continue to comply with Rule 15c2-8 of the Securities Exchange Act of 1934, as amended, with regard to the Preliminary Prospectus and any amended Prospectus.

Very truly yours,

MAXIM GROUP LLC

By: /s/ Clifford A. Teller  
Name: Clifford A. Teller  
Title:       Executive Managing Director,

Head of Investment Banking