

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

January 25, 2022

Chad Bradford Interim Chief Financial Officer Elevate Credit, Inc. 4150 International Plaza, Suite 300 Fort Worth, Texas 76109

> Re: Elevate Credit, Inc. Form 10-K filed February 26, 2021 Form 10-Q filed November 5, 2021 File No. 001-37680

Dear Mr. Bradford:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Finance