

Goldman Sachs & Co. LLC
200 West Street
New York, New York 10282

J.P. Morgan Securities LLC
383 Madison Avenue
New York, New York 10179

October 8, 2021

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549
Attention: Mitchell Austin
Jan Woo
Rebekah Lindsey
Kathleen Collins

**Re: AvidXchange Holdings, Inc.
Withdrawal of Acceleration Request for Registration Statement on Form S-1
File No. 333-259632**

Ladies and Gentlemen:

Reference is made to our letter, filed as correspondence with the U.S. Securities and Exchange Commission via EDGAR on October 8, 2021, in which we requested the acceleration of the effective date of the above-captioned Registration Statement, as amended, to 4:00 p.m. Eastern time, on October 12, 2021, or as soon thereafter as practicable. We are no longer requesting that the Registration Statement be declared effective at that date and time, and we hereby formally withdraw our prior request for acceleration of the effective date of the above-captioned Registration Statement, as amended.

[Signature Page Follows]

Very truly yours,

GOLDMAN SACHS & CO. LLC
J.P. MORGAN SECURITIES LLC

As representatives of the Underwriters

GOLDMAN SACHS & CO. LLC

By: /s/ Rebecca Steinthal
Name: Rebecca Steinthal
Title: Managing Director

J.P. MORGAN SECURITIES LLC

By: /s/ Alaoui Zenere
Name: Alaoui Zenere
Title: Executive Director

[Signature Page to Withdrawal of Acceleration Request of the Underwriters]