

**UNITED STATES OF AMERICA
BEFORE THE
SECURITIES AND EXCHANGE COMMISSION**

October 31, 2022

In the Matter of Proposed Tender Offers by
PagoNxt Merchant Solutions, S.L.

ORDER GRANTING EXEMPTIONS FROM
EXCHANGE ACT RULES 14D-10(A)(1),
14E-5, 14E-1(D), 14D-11(D), 14D-10(A)(2),
14D-11(F), 14E-1(C), and 14D-11(E)

PagoNxt Merchant Solutions, S.L. submitted a letter dated October 31, 2022 requesting that the Securities and Exchange Commission (“Commission”) grant exemptions from Exchange Act Rules 14d-10(a)(1), 14e-5, 14e-1(d), 14d-11(d), 14d-10(a)(2), 14d-11(f), 14e-1(c), and 14d-11(e) for the transactions described in its letter (“Request”).

Based on the representations and the facts presented in the Request, and subject to the terms and conditions described in the letter from the Division of Corporation Finance dated October 31, it is ORDERED that the request for exemptions from Exchange Act Rules 14d-10(a)(1), 14e-5, 14e-1(d), 14d-11(d), 14d-10(a)(2), 14d-11(f), 14e-1(c), and 14d-11(e) are hereby granted.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Ted Yu
Chief, Office of Mergers and Acquisitions
Division of Corporation Finance