

December 12, 2022

Marc Thompson
Chief Financial Officer
EverCommerce Inc.
3601 Walnut Street
Suite 400
Denver, CO 80205

Re: EverCommerce Inc.
Form 10-K for the
Filed March 15,
Form 8-K Furnished
File No. 001-40575

year ended December 31, 2021
2022
on November 10, 2022

Dear Marc Thompson:

We have limited our review of your filings to the financial statements and related disclosures and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the year ended December 31, 2021

Management's Discussion and Analysis of Financial Condition and Results of Operations
Overview, page II-3

1. We note your disclosure that the calculation of net pro forma revenue retention rate remains consistent with prior periods. In filings where you discuss this measure, please revise to disclose how this measure is calculated.

Marc Thompson
FirstName LastNameMarc Thompson
EverCommerce Inc.
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December NameEverCommerce
2022 Inc.

December
Page 2 12, 2022 Page 2
FirstName LastName
Key Factors Affecting our Performance
Acquiring New Customers, page II-7

2. We note that acquiring new customers is a key factor affecting your performance. Considering the number of acquisitions in recent fiscal years, please revise to disclose the number of customers obtained through business acquisitions in each period to add context to your discussion that your platform increased from over 500,000 customers at December 31, 2020 to over 600,000 at year-end 2021. We refer you to your response to comment 1 in your May 28, 2021 letter.

Results of Operations
Revenues, page II-14

3. Please revise to provide a more thorough discussion, including

quantifying the amounts,
of each factor impacting fluctuations in both your subscription and
transaction fees
revenue and marketing technology revenue, including the amount of
revenue recognized
in the current year that relates to acquisitions completed in each
period, as appropriate.
Also, for fluctuations due to the growth of your customer base, please
identify the number
of customers acquired through business acquisitions versus those
obtained organically. In
addition, provide quantified information regarding the transaction
volumes processed
through your payment platform to add context to the impact of such
measure on your
revenue growth. We refer you to your responses to comment 18 in your
May 10, 2021
letter, and comment 8 in the your May 28, 2021 letter.
Liquidity and Capital Resources, page II-18

4. Revise to include the reasons for the change in amounts impacting your
cash flow. In this
regard, your discussion should not merely repeat numerical data
contained in the financial
statements. Refer to Instruction 2 to paragraph (b) in Item 303 of
Regulation S-K.
Critical Accounting Estimates, page II-21

5. Please enhance your disclosure to provide qualitative and quantitative
information
necessary to understand the estimation and uncertainty in your
critical accounting
estimates, to the extent material and reasonably available. Also,
discuss how much each
estimate and/or assumption has changed over a relevant period, and the
sensitivity of the
reported amounts to the methods, assumptions and estimates underlying
its calculation.
Refer to Item 303(b)(3) of Regulation S-K.
Business Combinations, page II-23

6. Please tell us, and revise to disclose, whether you performed a
qualitative or quantitative
test for purposes of assessing goodwill for impairment. If a
qualitative test was
performed, disclose whether you determined that it is not more likely
than not that the fair
value of any reporting unit was less than the respective carrying
amounts,
Marc Thompson
EverCommerce Inc.
December 12, 2022
Page 3

including goodwill. If a quantitative test was performed, tell us and
revise to clarify
whether the fair value of the reporting unit(s) significantly exceeds
the carrying value. To
the extent any reporting unit is at risk of impairment, revise to
disclose the percentage by
which the fair value exceeded the carrying value and describe any
potential events and/or
changes in circumstances that could reasonably be expected to
negatively affect any key
assumptions.
Form 8-K Furnished on November 10, 2022

Exhibit 99.1, page 1

7. We note you present the percentage increase in adjusted EBITDA in the
financial
highlights. Please revise to disclose the percentage increase in the
comparable GAAP
measure of net income with equal or greater prominence. Refer to
Question 102.10 of the
Non-GAAP C&DIs.

In closing, 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.

You may contact Brittany Ebbertt, Senior Staff Accountant, at
202-551-3572 or
Kathleen Collins, Accounting Branch Chief, at 202-551-3499 with any questions.

FirstName LastNameMarc Thompson
Comapany NameEverCommerce Inc.

Corporation Finance
December 12, 2022 Page 3
Technology
FirstName LastName

Sincerely,
Division of
Office of