DIVISION OF

CORPORATION FINANCE

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

Moil Stop 156

Mail Stop 4561

May 15, 2017

Doug Feagin Senior Vice President of Global Business Alipay (UK) Limited and Matrix Acquisition Corp. c/o 26/F Tower One, Times Square 1 Matheson Street Causeway Bay, Hong Kong

Re: MoneyGram International, Inc.

Definitive Additional Soliciting Materials on Schedule 14A

Filed on May 12, 2017

by Matrix Acquisition Corp.

File No. 001-31950

Dear Mr. Feagin:

We have reviewed your May 12, 2017 response to our comment letter and have the following comment. We may ask you to provide us with information so we may better understand your disclosure. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response. References to prior comments are to comments in our May 11, 2017 letter. After reviewing any amendment to your filings and the information you provide in response to this comment, we may have additional comments.

1. We note your response to the first bullet point in prior comment 2 and the Department of Justice press release dated September 20, 2016 you cited as a basis for your statement. It may be inappropriate to imply that Euronet was convicted of federal money laundering violations if Euronet and its subsidiaries were not identified as defendants in this conviction. Please file corrective disclosure and refrain from making such statements in future filings.

Please contact Ji Shin, Attorney-Advisor, at (202) 551-3579 or me at (202) 551-3457 with any questions.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng Special Counsel Office of Information Technologies and Services

cc: Lee Meyerson

Simpson Thacher & Bartlett LLP