

Mail Stop 3561

March 21, 2008

Mr. Richard Rotman  
Chief Financial Officer  
Paid, Inc.  
4 Brussels Street  
Worcester, Massachusetts 01610

**Re: Paid, Inc.**  
**Form 10-KSB for the Fiscal Year Ended December 31, 2006**  
**Filed April 4, 2007**  
**File No. 0-28720**

Dear Mr. Rotman:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Jim Allegretto  
Senior Assistant Chief Accountant