



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

November 22, 2017

Mr. Allan Pratt
Chief Executive Officer
Paid, Inc.
200 Friberg Parkway, Suite 4004
Westborough, MA 01581

Re: Paid, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed March 31, 2017
File No. 0-28720

Dear Mr. Pratt:

We have completed our review of your filing. 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.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson
Accounting Branch Chief
Office of Consumer Products