



DIVISION OF  
CORPORATION FINANCE

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

December 10, 2018

Robert H. Turner  
Executive Chairman  
Pareteum Corporation  
1185 Avenue of the Americas, 37th Floor  
New York, NY 10036

**Re: Pareteum Corporation**  
**Amendment No. 1 to Registration Statement on Form S-3**  
**Filed November 30, 2018**  
**File No. 333-227912**

Dear Mr. Turner:

We have reviewed your amended registration statement 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 this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our November 19, 2018 letter.

Form S-3/A filed November 30, 2018

General

1. We note your response to prior comment 1. Please further explain whether your pseudo-enterprise resource planning cloud currently allows for your customers to deploy their own or existing blockchain functionality. Additionally, your response states you "don't believe any services have been launched as of yet that will accept crypto currency for payment." Please confirm whether any such services have been launched or explain why you are unable to provide such a confirmation. Lastly, we note your press release dated July 18, 2018 concerning your contract with a "mobile and cryptocurrency enterprise." Specifically, explain whether this customer currently uses "[y]our artificial Insights Engine, along with [y]our advanced, software based, computer API applications, for

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payment services that utilize blockchain, as well as digital payments and settlements."

Please contact Mitchell Austin, Staff Attorney, at (202) 551-3574 or, in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: Darrin M. Ocasio, Esq.