



DIVISION OF
CORPORATION FINANCE

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

January 5, 2021

Patrick White
Chief Executive Officer
VerifyMe, Inc.
75 S. Clinton Ave., Suite 510
Rochester, NY 14604

Re: VerifyMe, Inc.
Registration Statement on Form S-3
Filed December 31, 2020
File No. 333-251837

Dear Mr. White:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Ada D. Sarmento at 202-551-3798 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Alexander R. McClean, Esq.