



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4561

March 2, 2010

Mr. T. Robert MacLean, Chief Executive Officer
Points International Ltd.
800-179 John Street
Toronto, Ontario, Canada M5T 1X4

Re: Points International Ltd.
Form 20-F for the Fiscal Year Ended December 31, 2008
Filed June 30, 2009
File No. 000-51509

Dear Mr. MacLean

We have completed our review of your Form 20-F and related filings have no further comments at this time on the specific issues raised.

Sincerely,

Mark P. Shuman
Branch Chief-Legal