



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

September 20, 2017

Via E-Mail

Michael D'Amico  
Chief Financial Officer  
Points International Ltd.  
111 Richmond Street West  
Suite 700  
Toronto, Ontario  
Canada M5H-2G4

**Re: Points International Ltd.**  
**Form 40-F for the Fiscal Year Ended December 31, 2016**  
**Filed March 9, 2017**  
**File No. 1-35078**

Dear Mr. D'Amico:

We refer you to our comment letter dated September 1, 2017 regarding potential business contacts with Sudan and Syria. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Barbara Jacobs  
Assistant Director