



DIVISION OF  
CORPORATION FINANCE

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

March 30, 2011

Via E-mail

Mr. Douglas G. Bergeron  
Chief Executive Officer  
VeriFone Systems, Inc.  
2099 Gateway Place, Suite 600  
San Jose, CA. 95110

**Re: VeriFone Systems, Inc.**  
**Form 10-K for the Fiscal Year Ended October 31, 2010**  
**Filed December 21, 2010**  
**Form 8-K filed December 2, 2010**  
**File No. 001-32465**

Dear Mr. Bergeron:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Patrick Gilmore

Patrick Gilmore  
Accounting Branch Chief