



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

DIVISION OF
CORPORATION FINANCE

May 21, 2014

Via E-Mail

Mr. Tom Zapatinas
President and Chief Executive Officer
Preaxia Health Care Payment Systems, Inc.
#207, 1410 – 11th Avenue SW
Calgary, Alberta, Canada T3C 0M8

Re: Preaxia Health Care Payment Systems, Inc.
Item 4.01 Form 8-K
Filed March 31, 2014
File No. 000-52365

Dear Mr. Zapatinas:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson
Accounting Branch Chief