



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

December 15, 2015

Raymond D'Aponte  
Chief Financial Officer  
Planet Payment, Inc.  
670 Long Beach Boulevard  
Long Beach, New York 11561

**Re: Planet Payment, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2014**  
**Filed March 11, 2015**  
**File No. 1-35699**

Dear Mr. D'Aponte:

We have completed our review of your filing. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products