



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

DIVISION OF  
CORPORATION FINANCE

August 10, 2020

Fredi Nisan  
Chief Executive Officer  
GreenBox POS  
8880 Rio San Diego Drive, Suite 102  
San Diego, California 92108

**Re: GreenBox POS**  
**Form 10-K for the Fiscal Year Ended December 31, 2019**  
**Filed May 15, 2020**  
**File No. 1-34294**

Dear Mr. Nisan:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Trade & Services