



DIVISION OF  
CORPORATION FINANCE

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

January 5, 2021

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

**Re: GreenBox POS**  
**Registration Statement on Form S-1**  
**Filed December 23, 2020**  
**File No. 333-251636**

Dear Mr. Nisan:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Cara Wirth at (202) 551-7127 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Joseph Lucosky, Esq.