



DIVISION OF
CORPORATION FINANCE

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

July 15, 2021

Fred Nisan
Chief Executive Officer
GreenBox POS
3131 Camino Del Rio North, Suite 1400
San Diego, CA 92108

Re: GreenBox POS
Registration Statement on Form S-3
Filed July 9, 2021
File No. 333-257798

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 Benjamin Richie at 202-551-2365 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services