



DIVISION OF
CORPORATION FINANCE

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

November 5, 2019

Ran Daniel
Chief Financial Officer
Cuentas, Inc.
19 W. Flagler St., Suite 902
Miami, FL 33130

Re: Cuentas, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2018
Filed April 15, 2019
File No. 000-54923

Dear Mr. Daniel:

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