



DIVISION OF  
CORPORATION FINANCE

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

June 23, 2020

Mark Newcomer  
Chief Executive Officer  
Paysign, Inc.  
2615 St. Rose Parkway  
Henderson, Nevada 89052

**Re: Paysign, Inc.**  
**Registration Statement on Form S-1**  
**Filed June 19, 2020**  
**File No. 333-239327**

Dear Mr. Newcomer:

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 Daniel Morris at (202) 551-3314 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Brian Blaney, Esq.