



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

May 19, 2017

Marco Alfonsi  
Chief Executive Officer  
WRAPmail, Inc.  
445 NE 12th Ave.  
Fort Lauderdale, FL 33301

**Re: WRAPmail, Inc.**  
**Preliminary Information Statement on Schedule 14C**  
**Filed May 5, 2017**  
**File No. 000-55753**

Dear Mr. Alfonsi:

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,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng  
Special Counsel  
Office of Information  
Technologies and Services

cc: Gina Austin and Arden Anderson  
Austin Legal Group, APC