



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

DIVISION OF  
CORPORATION FINANCE

November 26, 2019

Jack Dorsey  
Chief Executive Officer  
Square, Inc.  
1455 Market Street, Suite 600  
San Francisco, CA 94103

**Re: Square, Inc.**  
**Form 10-Q for the Quarter Ended March 31, 2018**  
**Filed May 2, 2018**  
**Form 10-Q for the Quarter Ended June 30, 2018**  
**Filed August 1, 2018**  
**File No. 001-37622**

Dear Mr. Dorsey:

We have completed our review of your filings. 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 Technology