

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

November 2, 2020

Emanuel Bettencourt Chief Executive Officer Zoompass Holdings, Inc. 2455 Cawthra Road, Unit 75 Mississauga, Ontario, Canada, L5A 3P1

Re: Zoompass Holdings, Inc.

Form 10-K for the year ended December 31, 2019 Filed April 9, 2020 Form 8-K/A dated August 10, 2020 Filed August 10, 2020 Form 10-Q for the period ended June 30, 2020 Filed August 19, 2020 File No. 000-55792

Dear Mr. Bettencourt:

We issued comments on the above captioned filings on September 14, 2020. On October 7, 2020, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing publicly, through the agency s EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff s decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Claire DeLabar, Staff Accountant at (202) 551-3349 or Robert Littlepage, Accountant Branch Chief at (202) 551-3361 with any questions.

Sincerely,

Division of Corporation Finance Office of Technology