



DIVISION OF  
CORPORATION FINANCE

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

October 15, 2024

Bea Ordonez  
Chief Financial Officer  
Payoneer Global Inc.  
150 W 30th St  
New York , New York , 10001

**Re: Payoneer Global Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**Form 10-Q for the Fiscal Period Ended June 30, 2024**  
**File No. 001-40547**

Dear Bea Ordonez:

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 Trade & Services