



DIVISION OF  
CORPORATION FINANCE

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

September 27, 2022

Matthew White  
Chief Financial Officer  
CoreCard Corp  
One Meca Way, Norcross  
Norcross, Georgia 30093

**Re: CoreCard Corp**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Form 10-Q for the Fiscal Quarter ended March 31, 2022**  
**File No. 001-09330**

Dear Mr. White:

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