

Mail Stop 3561

March 21, 2008

Mr. Richard Rotman
Chief Financial Officer
Paid, Inc.
4 Brussels Street
Worcester, Massachusetts 01610

Re: Paid, Inc.
Form 10-KSB for the Fiscal Year Ended December 31, 2006
Filed April 4, 2007
File No. 0-28720

Dear Mr. Rotman:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Jim Allegretto
Senior Assistant Chief Accountant