



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

February 25, 2010

By U.S. Mail and facsimile to (617) 236-0499

Gregory Rotman
President and Chief Executive Officer
Paid, Inc.
4 Brussels Street
Worcester, Massachusetts 01610

Re: Paid, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
Filed March 16, 2009
File No. 000-28720

Dear Mr. Rotman:

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

Sincerely,

H. Christopher Owings
Assistant Director