



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

November 14, 2016

W. Austin Lewis, IV  
President and Chief Executive Officer  
PAID, Inc.  
200 Friberg Parkway  
Suite 4004  
Westborough, Massachusetts 01581

**Re: PAID, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed September 1, 2016**  
**File No. 000-28720**

Dear Mr. Lewis:

We have completed our review of your filing. 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,

/s/ Lisa M. Kohl for

Mara L. Ransom  
Assistant Director  
Office of Consumer Products