

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

Mail Stop 3561

November 22, 2017

Mr. Allan Pratt Chief Executive Officer Paid, Inc. 200 Friberg Parkway, Suite 4004 Westborough, MA 01581

Re: Paid, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2016

Filed March 31, 2017 File No. 0-28720

Dear Mr. Pratt:

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/ Jennifer Thompson

Jennifer Thompson Accounting Branch Chief Office of Consumer Products