

DIVISION OF CORPORATION FINANCE

May 8, 2020

Patrick White Chief Executive Officer VerifyMe, Inc. 75 S. Clinton Ave, Suite 510 Rochester, NY 14604

> Re: VerifyMe, Inc. Registration Statement on Form S-1 Filed May 1, 2020 File No. 333-237950

Dear Mr. White:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Abby Adams at (202) 551-6902 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences