



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

DIVISION OF
CORPORATION FINANCE

September 17, 2013

Via E-mail
Bipin C. Shah
Chief Executive Officer
JetPay Corporation
1175 Lancaster Avenue, Suite 100
Berwyn, PA 19312

**Re: JetPay Corporation
Form 10-K for the Fiscal Year Ended September 30, 2012
Filed January 14, 2013
Form 10-K for the Transition Period Ended December 31, 2012
Filed April 12, 2013
Preliminary Information Statement on Schedule 14C
Filed August 30, 2013
File No. 001-35170**

Dear Mr. Shah:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng
Special Counsel

cc: Via E-mail
James Lebovitz, Esq.
Dechert LLP