



DIVISION OF
CORPORATION FINANCE

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

November 26, 2019

Jack Dorsey
Chief Executive Officer
Square, Inc.
1455 Market Street, Suite 600
San Francisco, CA 94103

Re: Square, Inc.
Form 10-Q for the Quarter Ended March 31, 2018
Filed May 2, 2018
Form 10-Q for the Quarter Ended June 30, 2018
Filed August 1, 2018
File No. 001-37622

Dear Mr. Dorsey:

We have completed our review of your filings. 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,

Division of Corporation Finance
Office of Technology