



DIVISION OF  
CORPORATION FINANCE

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

March 3, 2017

Mr. Matthew E. Oakes  
Chief Executive Officer and President  
Paybox Corp  
500 E. Broward Blvd., Suite #1550  
Ft. Lauderdale, FL 33394

**Re: Paybox Corp  
Amendment No. 2 to Schedule 13E-3  
Filed February 24, 2017  
File No. 005-78531  
Revised Preliminary Proxy Statement on Schedule 14A  
Filed February 24, 2017  
File No. 000-20660**

Dear Mr. Oakes:

We have reviewed your filings and have the following comments.

Revised Preliminary Proxy Statement on Schedule 14A

General

1. We note your response to prior comment 1. As requested, please provide appropriate disclosure regarding the effects of the increase in authorized but unissued common stock. Refer to SEC Release No. 34-15230.

Annex B

2. We note your response to prior comment 5. As requested, please disclose whether Kidron intends to assert the substance of the disclaimer as a defense to shareholder claims that might be brought against it under applicable state law.

You may contact me at (202) 551-3503 if you have any questions.

Mr. Matthew E. Oakes  
Paybox Corp  
March 3, 2017  
Page 2

Sincerely,

/s/ David L. Orlic

David L. Orlic  
Special Counsel  
Office of Mergers and Acquisitions

cc: Alexander Traum, Esq.  
Kramer Levin Naftalis & Frankel LLP