



DIVISION OF
CORPORATION FINANCE

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

December 10, 2020

Louis Hoch
Chief Executive Officer
Usio, Inc.
3611 Paesanos Parkway, Suite 300
San Antonio, TX 78231

Re: Usio, Inc.
Registration Statement on Form S-3
Filed December 4, 2020
File No. 333-251140

Dear Mr. Hoch:

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 David Lin, Staff Attorney, at (202) 551-3552 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance