



DIVISION OF
CORPORATION FINANCE

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

May 27, 2025

Joseph Saahene
General Counsel
Usio, Inc.
3611 Paesanos Parkway, Suite 300
San Antonio, TX 78231

Re: Usio, Inc.
S-3 filed May 22, 2025
File No. 333-287528

Dear Joseph Saahene:

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 Todd Schiffman at 202-551-3491 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance