

USA Technologies, Inc.  
100 Deerfield Lane, Suite 140  
Malvern, Pennsylvania 19355

December 20, 2007

LaTonya Reynolds, Esquire  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street NE  
Washington, D.C. 20549

Re: USA Technologies, Inc. (the "Company")  
Registration Statement on Form S-1  
Registration Statement No. 333-147465

Dear Ms. Reynolds:

This will follow up with your telephone conversation of this morning with our counsel, Douglas M. Lurio, Esquire, regarding the Company's acceleration request dated December 17, 2007, relating to the above-captioned Registration Statement. This will confirm that the Company acknowledges that the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

/s/ George R. Jensen, Jr.  
George R. Jensen, Jr.  
Chairman and Chief Executive Officer