

December 17, 2007

VIA ELECTRONIC FILING

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

RE: USA Technologies, Inc.
Registration Statement on Form S-1
Filed November 16, 2007
File No. 333-147465
Form 10-K for Fiscal Year Ended June 30, 2007
Filed September 27, 2007
Form 10-Q for Fiscal Quarter Ended September 30, 2007
Filed November 13, 2007
File No. 001-33365

Dear Ms. Reynolds:

This office represents USA Technologies, Inc. (the "Company"). This letter responds to the staff's comment letter dated December 13, 2007 relating to the above-captioned registration statement and periodic filings.

Form 10-K for Fiscal Year Ended June 30, 2007

Item 9A. Controls and Procedures, Page 33

This will confirm that as of the end of the period covered by the Form 10-K for the fiscal year ended June 30, 2007, the Company's disclosure controls and procedures were effective to ensure that the information required to be disclosed by the Company in the reports that it files or submits under the Securities Exchange Act of 1934 is recorded, processed, summarized and reported, within the time periods specified in

the Commission's rules and forms and to ensure that information required to be disclosed by the Company in the reports that it files or submits under the Securities Exchange Act of 1934 is accumulated and communicated to the Company's management, including its principal executive and principal financial officers, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure.

This will also confirm that the Company intends to include the entire foregoing statement in the controls and procedures section of the Company's subsequent periodic reports or any amendments to the Company's previously filed periodic reports.

This will also confirm that the entire foregoing statement applies as of the end of the period covered by the Form 10-Q for the fiscal quarter ended September 30, 2007.

Please contact the undersigned directly at (215) 665-9300 (extension 105) with any questions you may have regarding this letter.

Sincerely,
/s/ Douglas M. Lurio
Douglas M. Lurio

cc: Mr. George R. Jensen, Jr.

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

December 17, 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:

We respectfully request that the Commission, acting pursuant to Section 8(a) of the Securities Act of 1933, and Rule 461, enter an appropriate order making the above-captioned Registration Statement (the "Registration Statement") effective on Thursday, December 20, 2007 at 1:00 p.m., or as soon thereafter as practicable.

We hereby confirm that we are aware of our statutory responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934, as they relate to the Registration Statement.

We hereby acknowledge that should the Commission or the staff, acting pursuant to delegated authority, declare the Registration Statement effective, we do not foreclose the Commission from taking any action with respect to the Registration Statement. We further acknowledge that the actions of the Commission or the staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement. We further acknowledge that the Company may not assert 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