



DIVISION OF
CORPORATION FINANCE

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

January 18, 2012

Via E-mail

Mr. Mark Cohen
Chief Executive Officer
AI Document Services, Inc.
25 Robert Pitt Drive, Suite 201
Monsey, NY 10952

**Re: AI Document Services, Inc.
Form 10-K for the Year Ended December 31, 2010
Filed May 6, 2011
File No. 333-143602**

Dear Mr. Cohen:

We issued comments to you on the above captioned filings on November 29, 2011. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by January 31, 2011 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by January 31, 2011, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact Jonathan Wiggins at (202) 551-3694 or me at (202) 551-3486 if you have questions.

Sincerely,

/s/ Daniel L. Gordon

Daniel L. Gordon
Branch Chief