



DIVISION OF
CORPORATION FINANCE

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

July 30, 2009

Via U.S. Mail and Fax (949) 859-3647

Mr. Donald W. Rowley
Chief Financial Officer
DecisionPoint Systems, Inc.
19655 Descartes
Foothill Ranch, CA 92610-2609

**Re: DecisionPoint Systems, Inc.
Item 4.01 Form 8-K/A
Filed July 29, 2009
File No. 333-144279**

Dear Mr. Rowley:

We have completed our review of your Form 8-K/A and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Chris White

Chris White
Branch Chief