



DIVISION OF  
CORPORATION FINANCE

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

July 24, 2024

Chris Panagiotakos  
Chief Financial Officer  
Data Storage Corp  
225 Broadhollow Road, Suite 307  
Melville, NY 11747

**Re: Data Storage Corp**  
**Registration Statement on Form S-3**  
**Filed July 18, 2024**  
**File No. 333-280881**

Dear Chris Panagiotakos:

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 Uwem Bassey at 202-551-3433 or Jan Woo at 202-551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Leslie Marlow