



DIVISION OF  
CORPORATION FINANCE

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

December 23, 2014

Via E-mail

James F. DeSocio  
Interim Chief Executive Officer  
DecisionPoint Systems, Inc.  
8697 Research Drive  
Irvine, CA 92618

**Re: DecisionPoint Systems, Inc.  
Post-Effective Amendment No. 1 to Registration Statement on Form S-1  
Filed December 19, 2014  
File No. 333-193296**

Dear Mr. DeSocio:

We have limited our review of your registration statement to the issue we have addressed in our comment.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments.

Selling Stockholders, page 73

1. Please ensure that your selling security stockholder table reflects the current number of shares that remain to be sold pursuant to this registration statement. Please update your prospectus cover page and other portions of your registration statement, as applicable.

Prior to the effective date of this registration statement, please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and

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- 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.

Please contact Mitchell Austin, Staff Attorney, at (202) 551-3574 or me at (202) 551-3462 with any questions.

Sincerely,

/s/ Mark P. Shuman

Mark P. Shuman  
Branch Chief – Legal

cc: Via E-mail  
Richard Baumann, Esq.  
Ellenoff Grossman & Schole LLP