



DIVISION OF  
CORPORATION FINANCE

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

August 17, 2020

Steve Smith  
Chief Executive Officer  
DecisionPoint Systems, Inc.  
8697 Research Drive  
Irvine, California 92618

**Re: DecisionPoint Systems, Inc.**  
**Registration Statement on Form S-1**  
**Filed August 13, 2020**  
**File No. 333-245695**

Dear Mr. Smith:

Our initial review of your registration statement indicates that it fails in numerous material respects to comply with the requirements of the Securities Act of 1933, the rules and regulations thereunder and the requirements of the form. More specifically, your financial statements do not meet the updating requirements of Rule 8-08 of Regulation S-X. Therefore, we will not perform a detailed examination of the registration statement and we will not issue comments. We suggest that you consider filing a substantive amendment to correct the deficiencies.

We will provide more detailed comments relating to your registration statement following our review of a substantive amendment that addresses these deficiencies.

Please contact Kathleen Collins, Accounting Branch Chief, at (202) 551-3499 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Peter F. Waltz, Esq.