



DIVISION OF
CORPORATION FINANCE

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

June 1, 2021

Frank D. Heuszel
Chief Executive Officer
Document Security Systems, Inc.
6 Framark Drive
Victor, New York 14564

Re: Document Security Systems, Inc.
Form S-3
Filed May 24, 2021
File No. 333-256446

Dear Mr. Heuszel:

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 Heather Clark at 202-551-3624 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing