



DIVISION OF  
CORPORATION FINANCE

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

July 20, 2021

Brad Wolfe  
Chief Financial Officer  
FalconStor Software, Inc.  
701 Brazos Street, Suite 400  
Austin, Texas 78701

**Re: FalconStor Software, Inc.**  
**Registration Statement on Form S-1**  
**Filed July 20, 2021**  
**File No. 333-258031**

Dear Mr. Wolfe:

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 Anna Abramson, Staff Attorney, at (202) 551-4969 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Kenneth A. Schlesinger, Esq.