

Room 4561  
Via fax (585) 325-2977

October 27, 2009

Patrick White  
Chief Executive Officer  
Document Security Systems, Inc.  
First Federal Plaza  
28 East Main Street, Suite 1525  
Rochester, NY 14614

**Re: Document Security Systems, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2007**  
**Filed March 17, 2008**  
**File no. 1-32146**

Dear Mr. White:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief