



DIVISION OF
CORPORATION FINANCE

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

November 12, 2019

Via E-Mail

Jay Yamamoto
Sichenzia Ross Ference LLP
1185 Avenue of the Americas
New York, NY 10036

**Re: Document Security Systems, Inc.
PREC14A filed on November 12, 2019
File No. 1-32146**

Dear Mr. Yamamoto:

The staff in the Office of Mergers and Acquisitions in the Division of Corporation Finance has conducted a limited review of the revised filing listed above. We have the following additional comments:

PREC14A filed on November 12, 2019

Background of the Athwal Group, page 12

1. Consider revising the title of this subsection. Currently, the title seems to refer to the background or history of the dissident group. However the substance of the disclosure in this section describes the Company's contacts with that group.
2. Refer to comment 4 in our prior comment letter dated November 7, 2019. The background section you have added in response to that comment begins with a description of contacts with the Athwal Group beginning on October 24, 2019. However, the corresponding section in the Athwal Group's proxy statement describes contacts between Mr. Feigenbaum and Mr. Chan in July 2018, August 2018 and May 2019. If you disagree that such contacts occurred, please include appropriate disclosure in your proxy statement. If these or other contacts occurred before what you currently include in the Company's revised preliminary proxy statement, please revise to describe them in reasonable detail.

Proposal 1. Election of Directors, page 9

3. Clarify for shareholders the reference to "unicorns" in the expanded description of Mr. Chan's business experience.
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Jay Yamamoto, Esq.
Sichenzia Ross Ference LLP
November 12, 2019
Page 2

We remind you that the filing persons are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please direct any questions to me at (202) 551-3263.

Sincerely,

/s/ Christina Chalk

Christina Chalk
Senior Special Counsel
Office of Mergers and Acquisitions