

---

**Data Storage Corporation**  
48 South Service Road  
Melville, NY 11747

July 14, 2021

**VIA EDGAR**

U.S. Securities & Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Alexandra Barone, Staff Attorney

**Re: Data Storage Corporation**  
**Registration Statement on Form S-3**  
**Filed July 9, 2021**  
**File No. 333-257812**

Dear Ms. Barone:

In accordance with Rule 461 of the Securities Act of 1933, as amended, Data Storage Corporation (the "Company") hereby respectfully requests that the effective date of the above-captioned Registration Statement (the "Filing") be accelerated so that it will be declared effective at 5:00 p.m. Eastern Time on Friday, July 16, 2021, or as soon thereafter as possible.

\* \* \* \*

Very Truly Yours,

Data Storage Corporation

/s/ Charles Piluso

Charles Piluso  
Chief Executive Officer

---