



DIVISION OF
CORPORATION FINANCE

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

October 29, 2024

Todd D. Macko
Chief Financial Officer
DSS, Inc.
275 Wiregrass Pkwy
West Henrietta, NY 14586

Re: DSS, Inc.
Form 10-K for the Year Ended December 31, 2023
Filed March 27, 2024
File No. 001-32146

Dear Todd D. Macko:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Manufacturing