



May 10, 2021

VIA EDGAR

United States Securities
and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Jan Woo

**Re: Data Storage Corporation
Registration Statement on Form S-1, as amended
File No: 333-253056
Request for Acceleration of Effective Date**

Ladies and Gentlemen:

Data Storage Corporation (the “**Registrant**”) hereby requests that the United States Securities and Exchange Commission (the “**Commission**”) take appropriate action to cause the above-referenced Registration Statement on Form S-1, as amended (File No. 333-253056), to become effective on **Thursday, May 13, 2021, at 4:00 p.m.**, Eastern Time, or as soon thereafter as is practicable.

The Registrant hereby authorizes Leslie Marlow and/or Hank Gracin of Gracin & Marlow, LLP to orally modify or withdraw this request for acceleration. Please contact Ms. Marlow at (516) 496-2223 or (212) 907-6457, or Mr. Gracin at (561) 926-7995 with any questions you may have concerning this request, and please notify either of them when this request for acceleration has been granted.

Very truly yours,

Data Storage Corporation

By: /s/ Charles M. Piluso

Name: Charles M. Piluso
Title: Chief Executive Officer

cc: Leslie Marlow, Gracin & Marlow, LLP
Hank Gracin, Gracin & Marlow, LLP
