

January 29, 2021

Phillip L. Kumnick  
Chief Executive Officer  
Ipsidy Inc.  
670 Long Beach Boulevard  
Long Beach, New York 11561

Re: Ipsidy Inc.  
Revised Preliminary  
Filed January 27,  
File No. 000-54545

Proxy Statement on Schedule 14A  
2021

Dear Mr. Kumnick:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments. Our reference to a prior comment is to a comment in our January 22, 2021 letter.

Revised Preliminary Proxy Statement filed January 27, 2021

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1. We note your response to prior comment 2; however, we reissue this comment. As previously requested, please present as separate proposals each amendment to your certificate of incorporation that substantively affects shareholder rights. To the extent you believe some or all of the items you disclose as "material changes" do not substantively affect shareholder rights or are simply restatements of existing provisions in your current certificate of incorporation, please provide your analysis in your response. See Exchange Act Rule 14a-4(a)(3) and Question 101.02 of our Compliance and Disclosure Interpretations on

Unbundling under Rule 14a-4(a)(3) Generally.

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.

Phillip L. Kumnick  
Ipsidy Inc.  
January 29, 2021  
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Please contact Mitchell Austin, Staff Attorney, at (202) 551-3574 or Edwin Kim, Staff Attorney, at (202) 551-3297 with any questions.

Sincerely,  
Division of

FirstName LastNamePhillip L. Kumnick  
Corporation Finance  
Comapany NameIpsidy Inc.

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cc: Stephen M. Fleming, Esq.

FirstName LastName