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DATA SYSTEMS & SOFTWARE INC

Form 8-K

May 27, 2004

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K
CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

DATE OF REPORT (Date of Earliest Event Reported): May 25, 2004

DATA SYSTEMS & SOFTWARE INC.
(Exact Name of Registrant as Specified in its Charter)

DELAWARE	0-19771	22-2786081
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(State or Other Jurisdiction of Incorporation)	(Commission file Number)	(IRS Employer Identification No.)

200 ROUTE 17, MAHWAH, NEW JERSEY	07430
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(Address of Principal Executive Offices)	(Zip Code)

Registrant's telephone number, including area code: (201) 529-2026

Item 5. OTHER EVENTS AND REGULATION FD DISCLOSURE.

On May 25, 2004, the Registrant announced receipt of a notice from the

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Nasdaq Office of Listing Qualifications Hearings. The press release relating to such announcement is filed as Exhibit 99.1 hereto.

Item 7. FINANCIAL STATEMENTS AND EXHIBITS.

(c) Exhibit 99.1 Press Release dated May 25, 2004

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, hereunto duly authorized, in the Township of Mahwah, State of New Jersey, on May 27, 2004.

DATA SYSTEMS & SOFTWARE INC.

By: /s/ Yacov Kaufman

Yacov Kaufman
Vice President and Chief Financial Officer