



DIVISION OF
CORPORATION FINANCE

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

August 26, 2020

John A. Cuomo
Chief Executive Officer
VSE CORP
6348 Walker Lane
Alexandria, Virginia 22310

Re: VSE CORP
Registration Statement on Form S-3
Filed August 20, 2020
File No. 333-248139

Dear Mr. Cuomo:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Daniel Morris at (202) 551-3314 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Joel May, Esq.