



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

DIVISION OF  
CORPORATION FINANCE

June 24, 2020

Jin Kang  
Chief Executive Officer  
WidePoint Corporation  
11250 Waples Mill Road, South Tower 210  
Fairfax, VA 22030

**Re: WidePoint Corporation**  
**Registration Statement on Form S-3**  
**Filed June 19, 2020**  
**File No. 333-239303**

Dear Mr. Kang:

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

Please refer to Rule 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 Jeff Kauten, Attorney-Advisor, at (202) 551-3447, or in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453, with any questions. If you require further assistance, please contact Larry Spirgel, Office Chief, at (202) 551-3815.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: John J. Wolfel, Esq.