



DIVISION OF
CORPORATION FINANCE

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

May 29, 2020

Robert D. Ferris
Chief Executive Officer
VirTra, Inc
7970 S. Kyrene Rd.
Tempe, AZ 85284

Re: VirTra, Inc
Registration Statement on Form S-3
Filed May 22, 2020
File No. 333-238624

Dear Mr. Ferris:

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 Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Craig D. Linder, Esq.