



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

August 7, 2009

Via U.S. Mail and Fax (410-540-5302)

Ms. Sharon Esposito-Mayer
Chief Financial Officer
GP Strategies Corporation
6095 Marshalee Drive, Suite 300,
Elkridge, MD 21075

RE: **GP Strategies Corporation**
Form 10-K and 10-K/A for the fiscal year ended December 31, 2008
Filed March 4, 2009 and April 30, 2009, respectively
Form 10-Q for the quarter ended March 31, 2009
Filed May 7, 2009
File No. 1-7234

Dear Ms. Sharon Esposito-Mayer:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director