



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