



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

March 27, 2007

Via U.S. mail and facsimile

Mr. Lawrence W. Sinnott
Executive Vice President and Chief Financial Officer
Versar, Inc.
6850 Versar Center
Springfield, Virginia 22151

RE: Form 10-K for the fiscal year ended June 30, 2006
Form 10-Q for the period ended December 29, 2006
File No. 1-9309

Dear Mr. Sinnott:

We have reviewed your response letter dated March 21, 2007 and have the following additional comments. If you disagree with our comment, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

FORM 10-K FOR THE YEAR ENDED JUNE 30, 2006

General

1. Where a comment below requests additional disclosures or other revisions to be made, please show us in your supplemental response what the revisions will look like. These revisions should be included in your future filings.

Financial Statements

Consolidated Statements of Operations, page F-3

2. We note your response to prior comment 6. We remind you that Item 10(e)(1)(ii)(C) of Regulation S-K states that you should not present non-GAAP financial measures on the face of your financial statements or in the accompanying notes. In light of this, please do not present the line item gross revenue, net of subcontractor costs on your statements of operations. Naturally, disclosure of the non-GAAP measure in your MD&A is permitted.

Notes to Financial Statements

Note B. Business Segments, page F-11

3. We note your response to prior comment 8. Please provide us with all of the financial information provided to your CODM for each of the last three years. Please also tell us whether discrete financial information is prepared at a lower level than your current reportable segments and explain to us who utilizes this information and for what purpose. Please also provide us with the financial information you provide to your Board of Directors.

Note I. Commitments and Contingencies, page F-20

4. We note your response to prior comment 9. Please disclose how you account for fixed rent escalations, lease concessions, and other tenant allowances in a similar manner as to how you discussed in your supplemental response.

Legal Proceedings, page F-20

5. We note your response to prior comment 10. Your response indicates that you chose to accrue amounts related to your legal proceedings, without meeting the two conditions of paragraph 8 of SFAS 5. We remind you that paragraph 14 of SFAS 5 states that general or unspecified business risks do not meet the conditions for accrual in paragraph 8, and no accrual for loss shall be made. It is unclear how you determined it was appropriate to accrue for a loss contingency for which you did not meet the conditions of paragraph 8 of SFAS 5. Please tell us the amount accrued related to these contingencies at June 30, 2006 as well as the settlement amount of the Trustees' lawsuit. Please also tell us if there are any additional amounts accrued at June 30, 2006 and December 29, 2006 for loss contingencies for which you did not meet the requirements of paragraph 8 of SFAS 5. If after further consideration you determine that the accrual did meet the conditions of paragraph 8 of SFAS 5, please provide the disclosures required by paragraph 9 and 10 of SFAS 5.

Mr. Lawrence W. Sinnott

March 27, 2007

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FORM 10-Q FOR THE PERIOD ENDED DECEMBER 29, 2006

General

6. Please address the above comments in your interim filings as well.

* * * *

Please respond to these comments within 10 business days, or tell us when you will provide us with a response. Please provide us with a supplemental response letter that keys your responses to our comments and provides any requested supplemental information. Detailed letters greatly facilitate our review. Please file your supplemental response on EDGAR as a correspondence file. Please understand that we may have additional comments after reviewing your responses to our comments.

If you have any questions regarding these comments, please direct them to Nudrat Salik, Staff Accountant, at (202) 551-3692 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker
Accounting Branch Chief