



DIVISION OF
CORPORATION FINANCE

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

September 22, 2010

Mr. Peter Whitfield
Senior Vice President and Chief Financial Officer
GTSI Corp.
2553 Dulles View Drive, Suite 100
Herndon, VA 20171-5219

Re: GTSI Corp.
Form 10-K for the Fiscal Year ended December 31, 2009
Filed March 5, 2010
Form 10-Q for the Quarterly Period ended March 31, 2010
Filed May 14, 2010
File No. 000-19394

Dear Mr. Whitfield:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian
Accounting Branch Chief