



DIVISION OF
CORPORATION FINANCE

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

March 28, 2011

Via U.S. Mail

Mr. Edward S. Fleury
Chief Executive Officer
Command Security Corporation
Lexington Park, Lagrangeville, New York 12540

RE: Command Security Corporation
Form 10-K for the Year ended March 31, 2010
Filed June 25, 2010
File No. 001-33525

Dear Mr. Fleury:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director

cc: Andrew Hulsh
Mayer Brown
Via Facsimile: (212) 262-1910