



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

March 7, 2017

Craig P. Coy  
Chief Executive Officer  
Command Security Corporation  
512 Herndon Parkway, Suite A  
Herndon, VA 20170

**Re: Command Security Corporation**  
**Form 10-K for Fiscal Year Ended March 31, 2016**  
**Filed June 27, 2016**  
**File No. 001-33525**

Dear Mr. Coy:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Robert S. Littlepage, for

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications