Mail Stop 4561 Via fax (410) 970-7997

August 14, 2009

John V. Moran Chief Executive Officer GSE Systems, Inc. 1332 Londontown Blvd Suite 200 Sykesville, MD 21784

> Re: GSE Systems, Inc. Form 10-K for the Fiscal Year Ended December 31, 2008 Filed March 16, 2009 File no. 1-14785

Dear Mr. Moran:

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,

Kathleen Collins Accounting Branch Chief