

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

December 21, 2023

Emmet Pepe Chief Financial Officer GSE SYSTEMS INC 6940 Columbia Gateway Drive, Suite 470 Columbia, MD 21046

> Re: GSE SYSTEMS INC Registration Statement on Form S-3 Filed December 19, 2023 File No. 333-276128

Dear Emmet Pepe:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Austin Pattan at 202-551-6756 with any questions.

Sincerely,

Division of Corporation Finance Office of Technology

cc: Scott Wilson