

William Slattery, CFA Vice President Listing Qualifications

By Electronic Mail

April 27, 2018

Division of Corporation Finance U.S. Securities and Exchange Commission 100 F Street, N.E. Washington, D.C. 20549

Division of Corporation Finance:

This is to certify that on April 27, 2018 The Nasdaq Stock Market (the "Exchange") received from GSE Systems, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, \$0.01 par value per share

We further certify that the security described above has been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

William Statteny