

June 3, 2005

Mr. Thomas R. Loftus  
Senior Vice President and Chief Financial Officer  
VSE Corporation  
2550 Huntington Avenue  
Alexandria, VA 22303-1499

Re: VSE Corporation  
Form 10-K/A for Fiscal Year Ended December 31, 2004  
Form 10-Q for Fiscal Quarter Ended March 31, 2005  
File No. 0-03676

Dear Mr. Loftus:

We have reviewed your response letter dated May 6, 2005 and have the following additional comments. If you disagree, we will consider your explanation as to why our comments are inapplicable or a revision is unnecessary. After reviewing this information, we may or may not raise additional comments.

Form 10-K/A for Fiscal Year Ended December 31, 2004

General

1. Please re-file your Form 10-K/A to include your section 302 certifications.

Form 10-Q for Fiscal Quarter Ended March 31, 2005

Item 4 - Controls and Procedures, page 23

2. We note your disclosure that "the Company's disclosure controls and procedures are effective as of March 31, 2005 to ensure that information required to be disclosed by the Company's management, including its principal executive officer and principal financial officer, as appropriate, to allow timely decisions regarding required disclosure." Please revise your disclosure to clarify, if true, that your officers concluded that your disclosure controls and procedures are also effective to ensure that information required to be disclosed by you in reports filed under the Exchange Act is recorded, processed, summarized and reported, within the time periods specified in the rules and forms of the SEC. See Exchange Act Rule 13a-15(e) for guidance. Alternatively, you may revise your filing to state that your disclosure controls and procedures are effective, or not effective, without providing any part of the definition of disclosure controls and procedures that is included in Exchange Act Rule 13a-15(e).

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Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please provide us with a supplemental response letter that keys your responses to our comments. Detailed cover letters greatly facilitate our review. Please file your supplemental response on EDGAR as a correspondence file. Please understand that we may have additional comments after reviewing your responses to our comments.

If you have any questions regarding these comments,  
please  
direct them to Dale Welcome, Staff Accountant, at (202) 551-3865,  
or,  
in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief

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Mr. Thomas R. Loftus  
VSE Corporation  
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Page 1

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

DIVISION OF  
CORPORATION FINANCE