

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

DIVISION OF CORPORATION FINANCE

December 15, 2022

Stephen D. Griffin Chief Financial Officer VSE Corporation 6348 Walker Lane Alexandria, VA 22310

> Re: VSE Corporation Form 10-K for the Fiscal Year Ended December 31, 2021 Filed March 11, 2022 Form 8-K as of July 27, 2022 Filed July 28, 2022 File No. 000-03676

Dear Stephen D. Griffin:

We have completed our review of your filings. 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,

Division of Corporation Finance Office of Trade & Services