

GSE SYSTEMS INC  
Form DEL AM  
June 08, 2006

GSE Systems, Inc.  
7133 Rutherford Road, Suite 200  
Baltimore, MD 21244  
Tel: (410) 277-3740  
Fax: (410) 277-5287

June 7, 2006

**FILED VIA EDGAR**

Securities and Exchange Commission  
100 F Street, N.W.  
Washington, D.C. 20549

Re: **GSE Systems, Inc.**  
**Registration Statement on Form S-3 No. 333-134569**

Ladies and Gentlemen:

The following delaying amendment is hereby incorporated by reference onto the cover page of GSE Systems, Inc. Registration Statement on Form S-3 No. 333-1334569 originally filed with the Securities and Exchange Commission on May 30, 2006:

The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the registration statement shall become effective on such date as the Commission acting pursuant to said Section 8(a), may determine.

We appreciate the cooperation and courtesies extended to us by the Staff. If you require any additional information, please contact our legal counsel at 202-223-5600.

Sincerely,

/s/ John V. Moran  
John V. Moran, Chief Executive Officer