



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

March 7, 2017

Craig P. Coy
Chief Executive Officer
Command Security Corporation
512 Herndon Parkway, Suite A
Herndon, VA 20170

**Re: Command Security Corporation
Form 10-K for Fiscal Year Ended March 31, 2016
Filed June 27, 2016
File No. 001-33525**

Dear Mr. Coy:

We have completed our review of your filing. 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,

/s/ Robert S. Littlepage, for

Larry Spigel
Assistant Director
AD Office 11 – Telecommunications