

October 13, 2020

John B. Wood  
Chairman and Chief Executive Officer  
Telos Corporation  
19866 Ashburn Road  
Ashburn, Virginia 20147

Re: Telos Corporation  
Registration

Statement on Form S-1

Filed October 6,

2020

File No. 333-249334

Dear Mr. Wood:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Matthew Crispino, Staff Attorney, at (202) 551-3456 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance

Office of Technology

cc:

Scott R. Wilson