



DIVISION OF
CORPORATION FINANCE

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

August 22, 2025

Jin Kang
Chief Executive Officer
WidePoint Corporation
11250 Waples Mill Road, South Tower 210
Fairfax, Virginia

Re: WidePoint Corporation
Registration Statement on Form S-3
Filed August 20, 2025
File No. 333-289721

Dear Jin Kang:

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 Lauren Pierce at 202-551-3887 or Jan Woo at 202-551-3453 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: John J. Wolfel