

Mail Stop 4561

July 15, 2008

Mr. Kevin R. Rhodes  
Chief Financial Officer  
Edgewater Technology, Inc.  
20 Harvard Mill Square  
Wakefield, MA 01880

**Re: Edgewater Technology, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed March 17, 2008  
File No. 000-20971**

Dear Mr. Rhodes:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Mark Kronforst  
Accounting Branch Chief