



DIVISION OF  
CORPORATION FINANCE

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

January 25, 2011

Shirley Singleton  
Chief Executive 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, 2009  
File No. 000-20971**

Dear Ms. Singleton:

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,

Patrick Gilmore  
Accounting Branch Chief