



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

October 7, 2008

**Via U.S. mail and facsimile**

Mr. Philip O. Nolan  
Chairman, President and Chief Executive Officer  
Stanley, Inc.  
3101 Wilson Boulevard, Suite 700  
Arlington, Virginia 22201

**RE: Stanley, Inc.  
Form 10-K for the fiscal year ended March 31, 2008  
File No. 001-33083**

Dear Mr. Nolan:

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

Sincerely,

Pamela Long  
Assistant Director