Mr. James Regan President and Chief Executive Officer Dynamics Research Corporation 60 Frontage Road Andover, Mass. 01810

**Re:** Dynamics Research Corporation

Form 10-K for Fiscal Year Ended December 31, 2005

Forms 10-Q filed during Fiscal 2006 Forms 8-K filed during Fiscal 2006

File No. 000-02479

Dear Mr. Regan:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Craig Wilson Senior Assistant Chief Accountant