Richard A. Covel Vice President and General Counsel Dynamics Research Corporation 60 Frontage Road Andover, MA 01810-5498

Re: Dynamics Research Corporation

Form 10-K for the Fiscal Year Ended December 31, 2008

File No. 001-34135

Dear Mr. Covel:

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