

Mail Stop 4561

October 19, 2006

John Sammon, Jr.  
PAR Technology Corporation  
PAR Technology Park  
8383 Seneca Turnpike  
New Hartford, New York 13413

**Re: PAR Technology Corporation  
Form 10-K for Fiscal Year Ended December 31, 2005  
Form 10-Q for Fiscal Quarter Ended June 30, 2006  
File No. 001-09720**

Dear Mr. Sammon:

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

Sincerely,

Stephen Krikorian  
Accounting Branch Chief