

Mail Stop 4561

July 30, 2009

*Via Mail and Facsimile to (315) 738-0562*

Mr. John W. Sammon, Jr.  
Chairman of Board and President  
PAR Technology Corporation  
8383 Seneca Turnpike  
New Hartford, NY 13413-4991

**Re: PAR Technology Corporation  
Form 10-K for Fiscal Year Ended December 31, 2008  
Filed March 16, 2009  
Form 10-Q for Fiscal Quarter Ended March 31, 2009  
Filed May 11, 2009  
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 on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng  
Special Counsel