



DIVISION OF
CORPORATION FINANCE

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

January 25, 2011

Shirley Singleton
Chief Executive Officer
Edgewater Technology, Inc.
20 Harvard Mill Square
Wakefield, MA 01880

Re: Edgewater Technology, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
File No. 000-20971

Dear Ms. Singleton:

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