

Mail Stop 4561

October 9, 2009

Mr. Tom W. Olofson
Chairman of the Board and Chief Executive Officer
Epiq Systems, Inc.
501 Kansas Avenue
Kansas City, KS 66105-1300

**Re: Epiq Systems, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 4, 2009
File No. 000-22081**

Dear Mr. Olofson:

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,

Stephen Krikorian
Accounting Branch Chief