

Mail Stop 4561

December 24, 2008

Kevin T. Parker
Chairman, President & CEO
Deltek, Inc.
13880 Dulles Corner Lane
Herndon, VA 20171
Via Fax also (703) 880-0684

**Re: Deltek Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed March 31, 2008**

**Definitive Proxy Statement on Schedule 14A
Filed April 3, 2008**

**Form 10-Q for the Nine Months Ended September 30, 2008
Filed November 14, 2008
File No. 001-33772**

Dear Mr. Parker:

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,

Mark P. Shuman
Branch Chief - Legal