

**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