

Mail Stop 6010

July 8, 2005

Via Facsimile and U.S. Mail

Mr. Dave Lubbe
Chief Financial Officer
Orbit/FR, Inc.
506 Prudential Road
Horsham, PA 19044

Re: Orbit/FR, Inc.
Form 10-K for the year ended December 31, 2004
SEC File No. 0-22583

Dear Mr. Lubbe:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief
Accountant