



DIVISION OF
CORPORATION FINANCE

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

January 4, 2012

Via E-mail

Mr. Relland Winand
Chief Financial Officer
Orbit/FR, Inc.
506 Prudential Road
Horsham, Pennsylvania 19044

Re: Orbit/FR, Inc.
Form 10-K for the year ended December 31, 2010
Filed March 31, 2011
File No. 000-22583

Dear Mr. Winand:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosures in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jeffrey Jaramillo for

Martin James
Senior Assistant Chief Accountant