



DIVISION OF
CORPORATION FINANCE

Mail Stop 6010

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

March 23, 2007

Suzette R. O'Connor
Co-General Counsel
Technest Holdings, Inc.
One McKinley Square
Fifth Floor
Boston, MA 02109

**Re: Technest Holdings, Inc.
Amendment No. 1 to Form SB-2
Filed March 16, 2007
File No. 333-135478**

Dear Ms. O'Connor:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Exhibit 5.1

1. We note the third paragraph of the legality opinion. It is not appropriate to assume away legal issues that relate directly to the legality of the securities. Please delete the assumptions.
2. Given the last sentence in the penultimate paragraph, file a legality opinion that is dated the day you plan to go effective on the registration statement.

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

Suzette R. O'Connor
Technest Holdings, Inc.
March 23, 2007
Page 2

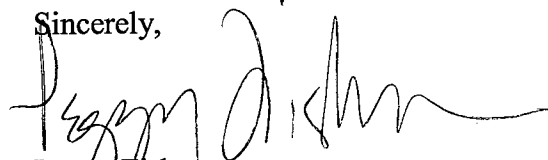
We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

Please contact Eduardo Aleman at (202) 551-3646 or me at (202) 551-3800 with any questions.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Peggy Fisher', with a long, sweeping horizontal line extending to the right.

Peggy Fisher
Assistant Director

cc(via facsimile): David Broadwin, *Foley Hoag LLP*