



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

Mail Stop 3030

June 25, 2009

Via U.S. Mail

Mr. Gino M. Pereira
Chief Executive Officer
Technest Holdings, Inc.
10411 Motor City Drive, Suite 650
Bethesda, MD 20817

RE: Technest Holdings, Inc.
Form 10-KSB for fiscal year ended June 30, 2008
Filed October 2, 2008
File No. 0-27023

Dear Mr. Pereira:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief