

Mail Stop 4561

November 6, 2008

VIA U.S. MAIL AND FAX 773-304-3194

Eddie R. Munson  
Chief Financial Officer  
BearingPoint, Inc.  
1676 International Drive  
McLean, VA 22102

**Re:   BearingPoint, Inc.  
      Form 10-K for Fiscal Year Ended  
      December 31, 2007  
      Filed February 28, 2008  
      File No. 001-31451**

Dear Mr. Munson:

We have reviewed your response letter dated October 14, 2008 and have the following additional comments. If you disagree with our comments, we will consider your explanation as to why our comments are not applicable. Please be as detailed as necessary in your explanation.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Eddie R. Munson  
BearingPoint, Inc.  
November 6, 2008  
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Form 10-K for the fiscal year ended December 31, 2007

Financial Statements

Report of PricewaterhouseCoopers LLP, page F-3

1. We note your response to our prior comment one. Your response did not address our comment; thus, the comment will be reissued. As the auditor's report does not include an explicit statement that the financial statements were audited, please tell us how the auditor's report complies with paragraph 8(b) of AU Section 508. It appears this statement was removed when the audit report was carried forward from your 2006 Form 10-K.

Notes to Consolidated Financial Statements

Performance Share Units, page F-44

2. We note your response to our prior comment five. We believe that you should disclose the risk-free rate and the expected volatility used in the Monte Carlo lattice-pricing in accordance with paragraphs 64 and A240-A241 of SFAS 123(R). Please revise your disclosure in future filings to include this information.

\* \* \* \*

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please submit your response letter on EDGAR. You may contact Jennifer Monick, Senior Staff Accountant at (202) 551-3295, or the undersigned at (202) 551-3629 if you have questions.

Sincerely,

Kevin Woody  
Branch Chief