

Mail Stop 4561

December 2, 2008

VIA U.S. MAIL AND FAX 703-991-0779

Kenneth A. Hiltz
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. Hiltz:

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

Sincerely,

Kevin Woody
Branch Chief