



DIVISION OF  
CORPORATION FINANCE

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

Via fax (703) 707-6901

September 22, 2010

Charles K. Narang  
Chief Executive Officer  
NCI, Inc.  
11730 Plaza America Drive  
Reston, VA 20190-4764

**Re: NCI, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed on March 5, 2010**  
**File No. 000-51579**

Dear Mr. Narang:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief