

Mail Stop 4561

February 25, 2010

Philip O. Nolan
Chief Executive Officer
Stanley, Inc.
3101 Wilson Boulevard, Suite 700
Arlington, Virginia 22201

Re: Stanley, Inc.
Form 10-K for the Fiscal Year Ended March 31, 2009
Filed May 21, 2009
File No. 001-33083

Dear Mr. Nolan:

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

Sincerely,

Stephen Krikorian
Accounting Branch Chief