



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

November 9, 2009

**Via U.S. Mail and Facsimile**

John Hillen  
Chief Executive Officer  
Global Defense Technology & Systems, Inc.  
1501 Farm Credit Drive, Suite 2300  
McLean, Virginia 22102-5011

**Re: Global Defense Technology & Systems, Inc.  
Amendment No. 4 to Registration Statement on Form S-1  
Filed November 5, 2009  
File No. 333-161719**

Dear Mr. Hillen:

We have reviewed your responses to the comments in our letter dated November 4, 2009. We have provided additional comments below. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

**Exhibit 5.1**

1. The assumption contained in the penultimate paragraph of the legality opinion relating to adoption of the resolutions of the Board of Directors assumes a material fact underlying the opinion. Please have counsel revise to delete the inappropriate assumption.

\* \* \* \*

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover

Mr. John Hillen  
Global Defense Technology & Systems, Inc.  
November 9, 2009  
Page 2

letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

You may contact Patricia Armelin, Staff Accountant at (202) 551-3747 or Anne McConnell, Assistant Chief Accountant at (202) 551-3709 if you have questions regarding comments on the financial statements and related accounting matters. Please contact Chambre Malone, Staff Attorney at (202) 551-3262 or, in her absence, myself at (202) 551-3760 with any other questions or disclosure issues.

Sincerely,

Pamela A. Long  
Assistant Director

cc: Jeffrey B. Grill, Esq. (*via facsimile* (202) 663-8007)  
Pillsbury Winthrop Shaw Pittman LLP  
2300 N Street, NW  
Washington, DC 20037