



DIVISION OF  
CORPORATION FINANCE

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

December 16, 2010

Mr. Joseph M. Cormier  
Global Defense Technology & Systems, Inc.  
1501 Farm Credit Drive, Suite 2300  
McLean, VA 22102-5011

**Re: Global Defense Technology & Systems, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**Filed March 4, 2010**  
**File No. 1-34551**

Dear Mr. Cormier:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Cash  
Accounting Branch Chief