

Room 4561

January 3, 2007

Mr. James Regan  
President and Chief Executive Officer  
Dynamics Research Corporation  
60 Frontage Road  
Andover, Mass. 01810

**Re: Dynamics Research Corporation  
Form 10-K for Fiscal Year Ended December 31, 2005  
Forms 10-Q filed during Fiscal 2006  
Forms 8-K filed during Fiscal 2006  
File No. 000-02479**

Dear Mr. Regan:

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

Sincerely,

Craig Wilson  
Senior Assistant Chief Accountant