

Mail Stop 4561

October 20, 2009

Richard A. Covell
Vice President and General Counsel
Dynamics Research Corporation
60 Frontage Road
Andover, MA 01810-5498

**Re: Dynamics Research Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
File No. 001-34135**

Dear Mr. Covell:

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,

Patrick Gilmore
Accounting Branch Chief