



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

September 29, 2010

Peter B. LaMontagne  
Chief Executive Officer  
Paradigm Holdings, Inc.  
9715 Key West Ave., 3<sup>rd</sup> Floor  
Rockville, MD 20850

**Re:   Paradigm Holdings, Inc.**  
**Preliminary Revised Proxy Statement on Schedule 14A**  
**Filed August 20, 2010**  
**File No. 000-09154**

Dear Mr. LaMontagne:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng  
Special Counsel