

Mail Stop 4561

March 2, 2009

Mr. John W. Sammon, Jr.  
Chairman of Board and President  
PAR Technology Corporation  
8383 Seneca Turnpike  
New Hartford, NY 13413-4991

**Re: PAR Technology Corporation**  
**Form 10-K For Fiscal Year Ended December 31, 2007**  
**Filed March 17, 2008**  
**Form 10-Q For Fiscal Quarter Ended September 30, 2008**  
**Filed November 10, 2008**  
**File No. 001-0720**

Dear Mr. Sammon:

We have completed our review of the above referenced filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen G. Krikorian  
Accounting Branch Chief