September 12, 2008

Peter H. Cheesbrough Chief Financial Officer, Executive Vice President and Treasurer CIBER, Inc. 5251 DTC Parkway, Suite 1400 Greenwood Village, CO 80111

**Re:** CIBER Inc.

Form 10-K for the Fiscal Year Ended December 31, 2007 Form 10-K/A for the Fiscal Year Ended December 31, 2007 Form 10-Q for the Fiscal Quarter Ended March 31, 2008 Form 10-Q for the Fiscal Quarter Ended June 30, 2008 Definitive Proxy Statement on Schedule 14A File No. 001-13103

Dear Mr. Cheesbrough:

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,

/s/ Stephen Krikorian

Stephen Krikorian Accounting Branch Chief