

Mail Stop 4561
Via Fax (617) 621-1300

May 9, 2008

Joseph S. Tibbetts, Jr.
Chief Financial Officer
Sapient Corporation
25 First Street
Cambridge, MA 02141

Re: Sapient Corporation
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed on February 29, 2008
Form 8-K filed on February 28, 2008
File No. 000-28074

Dear Mr. Tibbetts:

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,

Kathleen Collins
Accounting Branch Chief