



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

DIVISION OF
CORPORATION FINANCE

July 19, 2010

Mr. Alan J. Herrick
Chief Executive Officer
Sapient Corporation
131 Dartmouth Street
Boston, MA 02116

Re: Sapient Corporation
Definitive Proxy Statement on Schedule 14A
Filed April 29, 2010
File No. 000-28074

Dear Mr. Herrick:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Mark P. Shuman
Branch Chief – Legal

cc: Via facsimile: (617) 621-1300
Kyle A. Bettigole, Esq.
Assistant General Counsel
Sapient Corporation