



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

August 12, 2009

Mr. Vincent A. Paccapaniccia
Chief Financial Officer
ICT Group, Inc.
100 Brandywine Boulevard
Newtown, PA 18940

Re: ICT Group, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
Filed March 16, 2009
File No. 0-20807

Dear Mr. Paccapaniccia:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director