

Mail Stop 4561

March 31, 2008

Mr. Michael J. Zugay
Chief Financial Officer
iGate Corporation
1000 Commerce Drive, Suite 500
Pittsburgh, PA 15275

**Re: iGate Corporation
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 15, 2007
File No. 000-21755**

Dear Mr. Zugay:

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,

Mark Kronforst