

Mail Stop 4561

March 11, 2010

Sujit Sircar  
Chief Financial Officer  
iGATE Corporation  
6528 Kaiser Drive  
Fremont, CA 94555

**Re: iGATE Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2008  
File No. 000-21755**

Dear Mr. Sircar:

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,

Patrick Gilmore  
Accounting Branch Chief