



DIVISION OF
CORPORATION FINANCE

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

April 6, 2011

Via Facsimile

Phaneesh Murthy
Chief Executive Officer
iGATE Corporation
6528 Kaiser Drive
Fremont, CA 94555

Re: iGATE Corporation
Preliminary Revised Proxy Statement on Schedule 14A
Filed April 4, 2011
File No. 000-21755

Dear Mr. Murthy:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng
Special Counsel