

Mail Stop 4561

December 11, 2009

Mr. Keshav Murugesh  
Chief Executive Officer and President  
Syntel, Inc.  
525 E, Big Beaver Road, Suite 300  
Troy, Michigan 48083

**Re: Syntel, Inc.  
Form 10-K For the Fiscal Year Ended December 31, 2008  
Filed on March 12, 2009  
File No. 000-22903**

Dear Mr. Murugesh:

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

Sincerely,

Stephen G. Krikorian  
Accounting Branch Chief