

Room 4561

July 30, 2008

Gordon Coburn  
Chief Financial Officer  
Cognizant Technology Solutions Corporation  
500 Glenpointe Centre West  
Teaneck, New Jersey 07666

**Re: Cognizant Technology Solutions Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed February 28, 2008  
Form 10-Q for the quarterly period ended March 31, 2008  
Filed May 12, 2008  
File No. 000-24429**

Dear Mr. Coburn:

We have completed our review of your Form10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief