

Mail Stop 4561

April 28, 2009

Francisco D'Souza
President, Chief Executive Officer and Director
Cognizant Technology Solutions Corporation
Glenpointe Centre West, 500 Frank W. Burr Blvd.
Teaneck, NJ 07666

**Re: Cognizant Technology Solutions Corporation
Form 10-K for Fiscal Year Ended December 31, 2008
Filed March 2, 2009
File No. 000-24429**

Dear Mr. D'Souza:

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

Sincerely,

Stephen G. Krikorian
Accounting Branch Chief