



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

October 11, 2017

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

**Re: Cognizant Technology Solutions Corporation**  
**Form 10-K for the fiscal year ended December 31, 2016**  
**Filed March 1, 2017**  
**Form 8-K dated August 3, 2017**  
**File No. 000-24429**

Dear Mr. D'Souza:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Craig D. Wilson

Craig D. Wilson  
Sr. Asst. Chief Accountant  
Office of Information Technologies  
and Services