February 24, 2011

Mr. R. David Anderson Executive Vice President and Chief Financial Officer CGI Group, Inc. 1130 Sherbrooke Street West, 7th Floor Montreal, Quebec Canada H3A 2M8

Re: CGI Group, Inc.

Form 40-F for the year ended September 30, 2010

Filed on December 23, 2010

File No. 000-29716

Dear Mr. R. David Anderson:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon Branch Chief