

Mail Stop 4561

September 25, 2008

Mr. Christopher Min  
Vice President and Chief Financial Officer  
eLoyalty Corporation  
150 Field Drive, Suite 250  
Lake Forest, Illinois 60045

**Re: eLoyalty Corporation**  
**Form 10-K for the year ended December 29, 2007**  
**File No. 000-27975**

Dear Mr. Min:

We received your comment letter dated September 11, 2008. We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Please contact me at (202) 551-3401 with regard to questions you may have.

Sincerely,

Jennifer Gowetski  
Senior Counsel