



DIVISION OF
CORPORATION FINANCE

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

January 28, 2011

William B. Noon
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 Fiscal Year Ended December 26, 2009
Filed March 10, 2010

Form 10-Q for the Quarterly Period Ended June 26, 2010
Filed August 5, 2010

File No. 000-27975

Dear Mr. Noon:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Duc Dang
Attorney-Advisor